

REPORT OF SPECIAL BENEFIT ASSESSMENT

for

IMPROVEMENT DISTRICT NO. 3

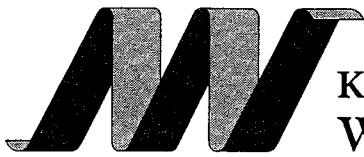
**Operation and Maintenance
of
Kelso Creek Levees**

Prepared by

KERN COUNTY WATER AGENCY

Bakersfield, California

June 2002



KERN COUNTY WATER AGENCY

Directors

Fred L. Starrh
Division 1

Terry Rogers
Division 2

Peter Frick
Vice President
Division 3

Michael Radon
Division 4

Adrienne J. Mathews
President
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Lawrence P. Gallagher
Division 6

Gene A. Lundquist
Division 7

Thomas N. Clark
General Manager

John F. Stovall
General Counsel

May 24, 2002

Property Owners
Improvement District No. 3

Dear Property Owners:

Transmitted herewith is a report on the Benefit Assessment for Kelso Creek Improvement District No. 3 for operation and maintenance of the existing levees. This report was prepared by the Kern County Water Agency staff as directed by the Agency Board of Directors in Resolution No. 27-97 dated May 22, 1997 and updated in 2002 to include updated assessed valuations, historical events, maintenance costs and budget.

This report depicts the proposed special assessment rates for each parcel of land within the Improvement District. The report is available for public review prior to the June 27, 2002* public hearing. At this hearing, the Agency Board will hear any interested person who desires to comment on the proposed 2002-2003 assessment.

Very truly yours,

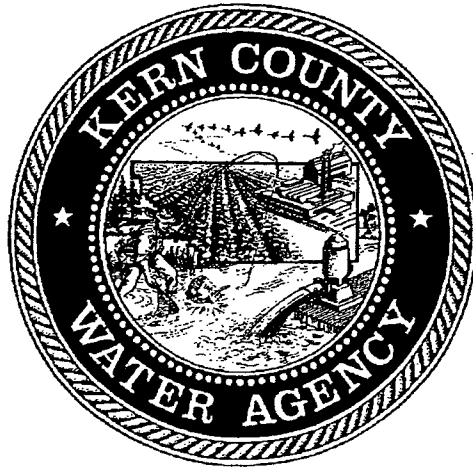
Thomas N. Clark
General Manager

enc.

xc: John McQuiston, Kern County Supervisor
Terry Rogers, Director

*Hearing set for 12:00 p.m. on June 27, 2002
Kern County Water Agency Board Room
3200 Rio Mirada Drive, Bakersfield, CA

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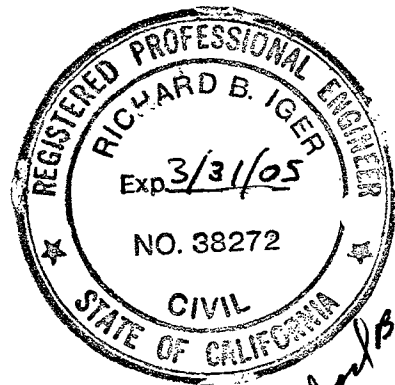
KERN COUNTY WATER AGENCY

Bakersfield, California

June 2002

REPORT OF SPECIAL ASSESSMENT
FOR
KELSO CREEK IMPROVEMENT DISTRICT NO. 3
OPERATIONS & MAINTENANCE

June 2002



Adrienne J. Mathews
President

Thomas N. Clark
General Manager

Bonnie Cargill
Secretary of the Board

James M. Beck
Assistant General Manager

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Prepared under the direction of Richard B. Iger, Engineering and Operations Manager

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Engineer Aid
Administrative Secretary

**KERN COUNTY WATER AGENCY
Kelso Creek Improvement District No. 3
Benefit Assessment Report**

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KERN COUNTY WATER AGENCY
KELSO CREEK IMPROVEMENT DISTRICT NO. 3
BENEFIT ASSESSMENT REPORT

INTRODUCTION

The Agency Board of Directors on May 22, 1997 adopted Resolution No. 27-97 to direct the Agency staff to prepare this benefit assessment report. This report is being prepared pursuant to Section 14.18 of the Kern County Water Agency Act and pursuant to Section 4(b), Article XIII D of the California Constitution, enacted by the Right to Vote on Taxes Act passed on November 5, 1996, also known as Proposition 218. Each year, the report is updated to include updated assessors roles, assessments, history, costs and budgets.

The Kelso Creek levees were built in 1970 with funds from the Corps of Engineers, County of Kern, and Kern County Water Agency. To receive these funds, the Corps of Engineers requested that a maintenance entity be formed. In 1970, the Agency formed Improvement District No. 3 to collect the funds necessary for levee maintenance. The levee was severely damaged in 1976 and was repaired with federal disaster funds. Severe damage occurred again in 1978, and again federal funds were obtained to restore the project. To receive these funds, the Agency agreed to continue to provide regular maintenance of the project. Although the levee has prevented flood damage to approximately 100 residents and the County road, it is apparent that a permanent improvement for the levee is needed. However, this would be expensive, and the sources of funds are limited. Engineering studies have shown that the cost of capital improvements sufficient to eliminate the high cost of operations and maintenance (O&M) are too great to be borne by the Improvement District. Attempts to obtain funds from federal, state or county governments for the kind of improvements needed have failed.

Another complication has arisen from the passage of Article XIII A (Proposition 13) of the California Constitution in 1978. The legislature and the courts have ruled that Article XIII A applies to improvement districts such as this. In 1979, the Agency filed suit to preserve assessment power of the Improvement District. The Agency lost the suit and, as a result, our ability to collect revenues for operation and maintenance of the project, let alone funds for needed improvements, have been severely limited. The law now requires assessments based on degree of benefit. In addition, the recently passed Proposition 218 requires an engineering report be prepared and a vote of the landowners be held prior to setting a special assessment.

The Agency has completed a benefit assessment study of ID3 and has determined the amounts of benefit that each property owner and the County of Kern receives from the project. The average annual maintenance, repair, and administration costs of the levee are approximately **\$28,600** based on maintenance costs and repairs since its construction in 1970, brought up to March 2001 dollars. A summary of these costs appear in Tables A and B in the appendix section of this report. Presently, the District receives about \$3,500 annually in tax revenues independent of the special assessment. To the extent these revenues are received, they will offset the benefit assessment.

On March 9, 1982, the Agency filed a request with the County Board of Supervisors for participation in the funding of operation and maintenance of the levee. The Agency recommended to the Board that they consider a contribution of 30 percent of the total maintenance cost of the levee annually. The request was denied since the 1982 benefit assessment was not approved. In 1986, the County contributed a lump sum of \$149,619 to ID3. The current benefit assessment study shows that levee would prevent Kelso Creek from causing approximately \$10,700 in annual damages to the County Road. The Agency filed a request for a \$10,700 contribution with the County Board of Supervisors in June 1998. During the County's budget process, the County declined participation but was willing to consider participation in specific projects as they were identified. The assessment rates that appear in this report are based on an assumption that once specific projects acceptable to the County are identified, the County will participate in an equitable amount. Such participation is not guaranteed, however.

On August 4, 1997, the Agency Board of Directors adopted Resolution No. 46-97 establishing the special benefit assessment for Improvement District No. 3. The Board set an assessment rate of .001162 which is applied to the equalized market valuation of each property within ID3. The assessment rate was established pursuant to an election held on August 4, 1997 where the tally of the ballots in favor of establishing the assessment represented a total of \$1,780 of assessment and the ballots opposing the assessment represented a total of \$825 of assessment.

The Agency Board of Directors has set June 27, 2002 for a public hearing to set the 2002-03 assessments for ID3. If a majority of the holders of title to the real property in the area benefitted, who are also the holders in title to the majority of the assessment do not protest the assessment, the Agency Board shall request the County Tax Collector to initiate the collection during the regular property tax cycle in Nov., 2002.

HISTORY

The following is a chronology of events leading to the present status of the project:

- 1960 - Record of Survey for Tract 2357 approved by the County of Kern, conditioned on construction of a 2-foot berm at the southwest corner of the tract to protect it from flooding.
 - 1966 - Severe flood occurred on Kelso Creek (peak flow 5,800 cubic feet per second (cfs), December 6, 1966 - 25-year frequency). County Road repair costs - \$19,100 (\$109,408 - June 1997).
 - 1969 - Another flood (peak flow, 1900 cfs - 15-year frequency). Berm built in 1960 destroyed. County Road repair costs - \$8,500 (\$39,100 - June 1997).
 - 1969 - Corps of Engineers approved restoration of berm approved in 1960.
 - 1970 - Improvement District No. 3 formed by the Agency to maintain levee to be constructed by Corps. (Resolution No. 14-70, July 23, 1970)
 - 1970 - Levee and channel constructed (PL-875), costing more than restoration of the original berm. Stated design capacity of levee was 2,500 cfs. The channel and levee would protect approximately 575 acres. Financing was as follows:

Corps	-	\$18,000	Construction
Agency	-	2,200	Right-of-Way
County	-	<u>15,000</u>	Construction
TOTAL	-	\$35,000.*	
- *Cost in 1997 - \$147,933 (using ENR Index - June 1997).
- 1976 - Large flood in excess of design capacity. No damage to residential property, but severe damage to levee (peak flow 11,200 cfs - September 29, 1976 - 34-year frequency).
 - 1976 - Corps rebuilt project at a cost of about \$50,000 under PL-99 (\$109,000 - June 1997). Agency agreed to provide O&M.
 - 1978 - Another major flood in excess of design capacity. Still no damage to residential property but major damage to project (peak flow 7,250 cfs - March 3, 1978).
 - 1978 - Project was rebuilt by Federal Disaster Assistance Administration (FDAA) at a cost of about \$155,000 (\$312,500 - June 1997).

- 1978 - June 6, 1978, the voters of the State of California enacted Article XIII A to the California Constitution. This article reads in parts as follows:
- "Section 1"*
- "(a) The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties..."*
- 1979 - Suit to preserve taxing power of the Improvement District lost. Improvement District No. 3 can no longer collect sufficient tax funds to provide normal O&M.
- 1980 - A public meeting was held at the South Fork School on February 13, 1980 to discuss Kelso Creek Levee Project. Representatives from the Federal Emergency Management Administration (FEMA), Kern County Planning Department and the Agency were in attendance. Impacts of Proposition 13 and various solutions for financing were discussed.
- 1981 - Public meeting on July 6, 1981. Discussion of problems relating to continuing the O&M of the existing levee.
- 1982 - Agency prepared a Benefit Assessment Analysis for ID3.
- 1982 - Protest hearing was held on April 29, 1982 to give Agency Board authority to levy assessment based on degree of benefit. The protests received did not meet the two requirements necessary to cease further action.
- 1982 - The Agency Board of Directors adopted a resolution calling for posting of the report and setting a second protest hearing date of August 24, 1982, South Fork School, Weldon, California.
- 1982 - August 24, 1982, the Agency Board of Directors held a protest hearing on the benefit assessment. Sixty-eight percent protested against the benefit assessment.
- 1983 - August 1983 flood damage occurred to the levee. Cost of repairs was \$38,000 (\$54,000 - June 1997). Federal assistance was approved for \$27,000. (Peak flow 1,150 cfs - March 1, 1983).
- 1983 - Agency filed a Declaratory Relief Action for the purposes of determining the Agency's responsibilities for continued O&M.
- 1985 - Agency prepared a report on the 100-year floodplain delineation for Kelso Creek and Short, Chollo and Cane canyons.
- 1986 - Settlement was reached with the Federal Government to absolve the Agency's responsibilities with respect to the federal assurances for continued O&M of the project.

- 1986 - An action was filed in Kern County Superior Court of the purpose of defining the Agency's responsibilities for continued maintenance based on limited funding.
- 1987 - In April 1987, a suit by a downstream property owner as a result of the 1983 flood was decided. The court made a finding that the levee diverted flows from its natural drainage course depositing excess silt onto downstream lands causing damage to crops and land.
- 1988 - The Agency engaged the services of Alliance Appraisal to establish a current market valuation for ID3; valuation \$3 million dollars.
- 1989 - May 25, 1989, the Agency Board of Directors authorized General Manager and General Counsel to negotiate the necessary agreement with Kern County to install and purchase the necessary equipment for a flood warning program on Kelso Creek.
- 1989 - November 21, 1989, the Agency Board of Directors directed staff to proceed with a resolution to establish an advisory committee for ID3.
- 1990 - March 22, 1990, the Agency Board of Directors adopted Resolution 2-90 establishing the advisory committee for ID3.
- 1990 - April 26, 1990, the Agency Board of Directors authorized the Board President, General Manager and General Counsel to execute the Flood Warning Program Agreement between County and Agency. Total program not to exceed \$56,000 (ID3 Fund - \$28,000, Agency General Fund - \$28,000).
- 1991 - August 1991, a field inventory was made of each parcel within ID3 for the purpose of establishing assessments.
- 1993 - November 1993, the Agency Board of Directors authorized staff to look into a plan that would minimize flood impacts downstream of the levee.
- 1994 - The Agency dismissed the lawsuit *KCWA vs. Alexander et al.* The Agency filed a Declaratory Relief Action (*KCWA vs. Rhoades et al.*) in an effort to reinstate the power of the Board of Directors to levy ad valorem assessments to defray, in part, the cost of maintaining the levee system.
- 1995 - March 1995, a flood event occurred on Kelso Creek damaging a portion of the levee system and adjacent farm land (peak flow, 1,600 cfs, revised). Agency applied for federal disaster assistance to repair the damaged area. Total assistance applied for was \$32,500 (\$35,000 - June 1997).
- 1996 - Agency prevails in suit (*KCWA vs. Rhoades et al.*) to establish right to levy ad valorem assessments.
- 1996 - California voters enact Proposition 218 establishing new assessment requirements.

- 1996 - December 1996, a minor flow occurred on Kelso Creek. The estimated peak was 137 cfs. The levee sustained no damage.
- 1997 - May 22, 1997, the Agency Board of Directors adopted Resolution No. 27-97, authorizing preparation of an engineering report to determine the benefits and proposed distribution of assessment for ID3; set a public meeting for June 18, 1997; and set a public hearing and landowner election for August 4, 1997.
- 1997 - August 4, 1997, the Agency Board of Directors adopted Resolution No. 46-97 establishing a special benefit for ID3 and providing for assessments therein for 1997-98.
- 1997 - November 1997, the Agency acquired license agreements from the Bartolas Corporation, and Wayne and Judith McBride to allow access and project modifications outside the current ID3 right-of-way.
- 1997 - December 1997, minor alterations were made to the Kelso Creek levee system which cost approximately \$12,000.
- 1998 - February 24, 1998, a significant storm event occurred in the Kelso Creek watershed resulting in a flow of approximately 1,600 cfs resulting in damages to the Kelso Creek levee system. Emergency repairs were made to the levee at a cost of \$21,739. Applications for federal disaster assistance have been made for about \$100,000 for levee repair and sediment removal.
- 1998 - May 28, 1998, the Agency Board of Directors adopted Resolution No. 28-98 setting the date of the public hearing for the purpose of setting assessments for ID3 for 1998-99.
- 1998 - June 25, 1998, the Agency Board of Directors adopted Resolution No. 31-98 setting the 1998-99 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 1998 - December 3, 1998 - February 1999, levee restoration work completed at a cost of \$187,878, including construction contract cost of \$167,303 and engineering cost of \$20,575. The work was funded by the U. S. Department of Agriculture at \$138,025, and the State of California Office of Emergency Services at \$29,750 (\$472 of OES reimbursement applied toward engineering costs and the remaining engineering costs, \$20,103, were paid by ID3). Final payment from USDA received 4/15/1999 totaling \$138,025.
- 1998 - December 30, 1998, the Agency purchased 20 acres belonging to Charlotte Brock, at the north end of the project on the west side of the west levee at a cost of \$40,345 to allow flood flows to spread out before exiting the project.
- 1999 - January 1999, payment from FEMA for 1995 flood fighting activities received in the amount of \$4,030 on a claim of \$5,000.

- 1999 - February 1999, payment from FEMA for 1998 flood fighting activities received in the amount of \$16,462 on a claim of \$21,739. The remainder of claim plus \$1,411 for administration, is to be paid by State OES.
- 1999 - March 25, 1999, Agency executes a Stream Alteration Permit with California Department of Fish and Game at a cost of \$111. The permit covers construction and maintenance activities for a period of five years.
- 1999 - April 15, 1999, work complete to add cement grout to a portion of the rip-rap on levee just upstream of Cottontail Lane at a cost of \$6,144.
- 1999 - May 27, 1999, the Agency Board of Directors adopted Resolution No. 21-99 setting the date for the public hearing for the purpose of setting assessments for ID3 for 1999-00.
- 1999 - June 25, 1999, the Agency Board of Directors adopted Resolution No. 33-99 setting the 1999-2000 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 1999 - November 19, 1999, Agency authorized payment to Mr. Creighton for settlement of Brock Property purchase issue; \$3,000 from ID3 Fund and \$6,810 from Agency General Fund.
- 2000 - February 10, 2000, Agency received payment from State of California Office of Emergency Services for 1995 levee repair activities received in the amount of \$5,400.
- 2000 - April 28, 2000, remainder of rip-rap, just upstream of Cottontail Lane, grouted in place with cement at a cost of \$4,200.
- 2000 - May 25, 2000, the Agency Board of Directors adopted Resolution No. 37-00 setting the date for the public hearing for the purpose of setting assessments for ID3 for 2000-01.
- 2000 - June 22, 2000, the Agency Board of Directors adopted Resolution No. 44-00 setting the 2000-2001 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2000 - July, 2000, the Kern County Board of Supervisors includes \$60,000 in the County Budget to replace the ALERT Rain Gauge repeater system with a satellite transmission system.
- 2001 - April, 2001, the Kern County Floodplain Management staff order the ALERT gauge replacement equipment.
- 2001 - May 24, 2001, the Agency Board of Directors adopted Resolution No. 29-01 setting the date for the public hearing for the purpose of setting assessments for ID3 for 2001-02.

- 2001 - Summer, 2001, Kern County and KCWA staff install 5 new rain gauges equipped with satellite transmitters which provide data on the internet.
- 2001 - June 28, 2001, the Agency Board of Directors adopted Resolution No. 33-01 setting the 2001-2002 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2001 - December 11, 2001, Agency received payment in the amount of \$49,247 from State of California Office of Emergency Services for State share of 1999 levee repair activities (\$41,826) and 1998 emergency repair work (\$5,527) plus an administrative allowance (\$1,894).

From the account, it can be seen that over the years large floods were more frequent, and flood conditions were more damaging to the levee than originally anticipated. Therefore, O&M costs have been greater than anticipated. Engineering studies have shown that the cost of capital improvements sufficient to eliminate the high cost of O&M are too great to be borne by the Improvement District. Attempts to obtain funds from federal, state or county governments for the kind of improvements needed have failed. Several analyses have been made regarding the ability of the existing levee to convey flood water through the Improvement District; KCWA and Boyle Engineering -1982, Simon and Lee - 1987 and Aqua Resources, Inc. - 1990. Each study concluded the levee could safely convey flows of 2,500 cfs with continued maintenance and potentially 4,000 cfs with flood fighting.

From twenty-five years of flood history, Table A shows an average annual maintenance and repair cost of **\$14,400** (March, 2002 price level). Table B shows that the costs of administration, engineering, updating the tax rolls and contingencies are **\$14,200**. After accounting for current revenues and interest, the amount to be collected from the property owners remains about **\$5,000** annually, provided the County participates annually for benefits the levee provides to Kelso Creek Road. During the 1998-99 County Budget process, Agency staff requested that the County contribute \$10,700 for the benefits identified in this report. However, the County declined participation but was willing to consider participation in specific projects as they were identified. A project funded by the County at about \$140,000 would be equivalent to a \$10,700 per year contribution over 20 years, assuming 5% interest. During Year 2000 the County approved expenditure of

\$60,000 for upgrading the ALERT Rain Gauge System for Kelso Creek which could be viewed as reducing the County obligation to an \$80,000 one time payment or \$6,100 per year. The \$5,000 property owner assessment will only cover a portion of the average annual costs, however, current reserves are high enough to sustain activities and the expense of going to an election is not justified at this time. Once specific projects are identified suitable for County participation, a renewed request will be made to the County. The \$5,000 assessment is less than that which could have been collected under the conditions prevailing before Proposition 13 (approximately \$54,000). Table B also shows the total Equalized Market Valuation of \$4,303,020 for 1997 which resulted in an assessment rate of 0.001162, required to raise \$5,000.00.

DESCRIPTION OF PROJECT

The Kelso Creek Channel and Levee were constructed by the County of Kern and the U.S. Army Corps of Engineers, extending northward about 13,000 feet from a point in the northeast quarter of Section 5, Township 27 South, Range 35 East, MDB&M, just north of the Kelso Valley Road crossing of the Kelso Creek Channel. The Agency provided the right-of-way and made certain relocations, and has operated and maintained the channel and levees since 1970. The levees have a top width of about 14 feet and stream side slopes of three horizontal to one vertical (3:1). The average height of the east levee is 5 feet, and the average height of the west levee is 2 feet above natural ground. Concrete lining and rip-rap have been placed on portions of the stream side of the levees as funds became available to protect against erosion resulting from flows of water. The channel was designed to carry approximately 2,500 cfs with no significant damages within the area of benefit. The project protects approximately 507 acres in the existing improvement district. The boundaries of the improvement district are shown on the general index map and the various Assessor Parcel Maps in the appendix section of this report.

BASIS FOR BENEFIT ASSESSMENT

In order to determine the assessment each property owner must pay to provide approximately \$5,000 needed for annual O&M of the Kelso Creek Levee, the Agency determined the benefits that the levee provides to each parcel of land within ID3. Generally, the benefits are based on the damages that each parcel of land within ID3 would receive from a flood of 4,000 cfs if no levee existed.

It has been determined from past Kelso Creek flows and from calculations of the levee carrying capacity that significant damage within ID3 from flows up to about 4,000 cfs would be prevented by the levee, assuming serious levee erosion is prevented by flood fighting. Without the project, 4,000 cfs would flood the property within ID3 creating multiple channels with depths ranging from 1.0 to 1.5 feet, and velocities ranging from 3.0 to 5.0 feet per second. Flooding of this nature would cause scouring in some areas and sediment and debris deposits in other areas. The damages any given parcel would receive from this type of flooding depends directly on the land use and is reflected in the market value of the land and improvements. Six land use units (basic damage units) have been selected within ID3: Unfloodproofed Homes with Yards, Floodproofed Homes with Yards, Vacant Subdivision Lots, Cropland, Range Land, and Kelso Creek Road. Table C describes in detail the typical damages which would occur with a 4,000 cfs flood for each damage unit.

A. As of 1988, there were 82 Unfloodproofed Homes with Yards located within the Cropland area and the Subdivision Land area. Since the majority of the homes within ID3 are mobile homes, potential damages are based on the cost of repairing the mobile home including damages that would occur to the jackstands, foundation, skirting, and yard, as well as water and septic systems, access roads and vehicles. The average flow depth for 4,000 cfs is generally below the floor level of most mobile homes in ID3. However, due to potential scouring resulting in loss of jackstands, damages to the inside of the mobile homes may also occur. The damages that would occur are based on the average cost of replacing some jackstands, smoothing the foundation, replacing the skirting, removing sediment and debris, replacing flooring and carpeting, repairing one vehicle, and leveling and replacing the yard and irrigation system. The mobile home and its yard are assumed to have an area of 0.1 acre (100 ft. x 50 ft.). This area (0.1 acre) is subtracted from the total area of the parcel on which the home is located, and the remaining area is treated as Vacant Subdivision Lots. The damage determined for these units is about \$40,000 per home.

B. As of 1988, there were 50 Floodproofed Homes with Yards also located within the Cropland area and the Subdivision Lot area. A floodproofed home is a home that is built on an earth pad, has a raised foundation or has a retaining wall on at least three sides of the home; such that the top of the pad, top of the foundation, or top of the retaining wall is at least 1.0 to 1.5 feet above prevailing ground level at the south side of the home. In this case, no damage would occur to the home but damage is likely to occur to the yard, water, and septic system, access roads and vehicles as determined in (A) above. The damages that would occur are based on the average cost of removing sediment and debris, repairing one vehicle, land leveling and replacing the yard and irrigation system for a given area of 0.1 acre (100 ft. x 50 ft.). As with unfloodproofed homes, the remaining lot area is treated as a Vacant Subdivision Lot. The damage determined for these units is about \$27,000 per home.

C. There are many Vacant Subdivision Lots located in the central portion of the district. This land consists of undeveloped parcels and incompletely developed parcels within the residential area between Cottontail Lane and Trotter Street. The damages that would occur on Vacant Subdivision Land are based on the cost of sediment and debris removal, and rough land leveling. The damage determined for this unit is about \$800 per acre.

D. There are about 124 acres of Cropland located in the northern portion of the district. This land is used mainly for raising alfalfa; however, potatoes and carrots have been grown from time to time. The damages that would occur in this area are based on a 50 percent crop loss for alfalfa, rough land leveling, and repair to irrigation systems. The damage determined for this unit is about \$410 per acre.

E. There are 105 acres of Private Vacant Range Land and about 85 acres of BLM Vacant Range Land located in the southern portion of the district. This land is used mainly for grazing cattle. The damages that would occur in this area are based on the loss of annual cattle production from grazing. The damage determined for this unit is about \$2.00 per acre.

F. There are about two miles of Kelso Creek Road along the eastern boundary of the district which were flooded by Kelso Creek prior to levee construction in 1970. The damages that would occur on the road include sediment and debris removal and repaving as needed. During 1966, the County spent \$19,100 repairing the road and another \$5,800 was spent in 1969. The damage cost determined for Kelso Creek Road is about \$80,000 per flood event. The average annual damages can be calculated by multiplying the per flood damages times four flood years in 30 years and dividing by 30 years. This results in an average annual cost of \$10,700.

Damages from the five private damage units mentioned above are related to each other by the market value of the land and improvements. If the levee were not maintained and the historic floods continued at a rate of more than one per 10 years over a 30 year period, the value of the property would be reduced to near zero since the damage would exceed the value of the property. The Equalized Assessed Valuation for each type of property adequately reflects the benefit each property receives from the levee. Table D entitled "Typical Benefit of Kelso Creek Levee Project" shows the property values with and without the levee.

The total assessment proposed for each property owner is shown in Table E in the appendix, entitled "Kern County Water Agency, Improvement District #3, Property Description and Proposed Assessment." Each parcel of land is described by the Assessors Parcel Number (APN), the name of owner, the area, the Equalized Assessed Valuation which applies to that parcel, and the total assessment for each parcel. The areas listed in the table are based on the Assessors Parcel Maps. The property owners are listed in alphabetical order according to the last Kern County assessment role dated May 2001. The Equalized Assessed Valuation is based on the fair market value at the time of sale of the property, the most recent property value from the Assessor's Office, or the equalized market valuation from 1988, whichever value represents the most recent fair market valuation.

Also included in the appendix is the Assessor's plat showing the location of each parcel by the above-mentioned assessment role.

APPENDIX



KERN COUNTY
WATER AGENCY

EXHIBIT A

Directors:

Fred L. Starrh
Division 1

Terry Rogers
Vice President
Division 2

Peter Frick
Division 3

Michael Radon
Division 4

Adrienne J. Mathews
Division 5

Henry C. Garnett
Division 6

Gene A. Lundquist
President
Division 7

Thomas N. Clark
General Manager

John F. Stovall
General Counsel

SECRETARY'S CERTIFICATE

I, Pam Bosworth, Secretary of the Board of Directors of the Kern County Water Agency, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 27-97 duly passed and adopted by said Board of Directors at an official meeting of the Board held on the 22nd day of May 1997, by the following vote:

AYES: Starrh, Radon, Rogers, Mathews & Lundquist

NOES: None

ABSENT: Frick & Garnett


Secretary of the Board of Directors
of the Kern County Water Agency

SEAL:

Mailing Address:
P.O. Box 58
Bakersfield, CA 93302-0058
Phone: 805/634-1400
Fax: 805/634-1428

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the Matter of:

AUTHORIZING ENGINEERING REPORTS,
PUBLICATIONS, NOTIFICATIONS, SETTING
DATE OF PUBLIC MEETINGS AND HEARING
WITH VOTING FOR THE PURPOSES OF
SETTING ASSESSMENTS FOR
IMPROVEMENT DISTRICT NO. 3

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I, Pam Bosworth, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Radon and seconded by Director Rogers, was duly passed and adopted by said Board of Directors at an official meeting hereof this 22 day of May, 1997, by the following vote to-wit:

Ayes: Starrh, Radon, Rogers, Mathews & Lundquist

Noes: None

Absent: Frick & Garnett



Secretary of the Board of Directors
of the Kern County Water Agency

RESOLUTION 27-97

WHEREAS, on July 21, 1970 the Agency Board of Directors, through the adoption of Resolution No. 14-70, formed an improvement district pursuant § 14.3 et seq. of the Kern County Water Agency Act (Cal. Wat. Uncond. Acts 9098 §14.3 et seq.) Said improvement district known as Improvement District No. 3, was formed primarily for the purpose of repairing and maintaining the channel and main levee that were constructed by the United States Army Corps of Engineers and Kern County for the stream known as Kelso Creek; and

WHEREAS, the Kern County Water Agency is authorized by §14.4 of the Agency Act to cause exactions to be levied against lands and improvements within said improvement district for the purpose of raising the funds needed to repair and maintain the channel and main levee for Kelso Creek; and

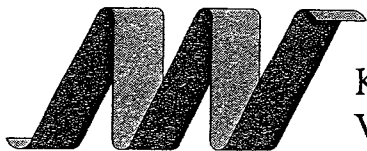
WHEREAS, the Fifth District Court of Appeals in an unpublished opinion filed February 22, 1996 has ruled that the exactions authorized by §14.14 of the Agency Act are ad valorem assessments which do not fall within the ambit of Article XIII A of the California Constitution; and

WHEREAS, recently passed Proposition 218 purports to adopt constitutional restrictions on the ability of the Agency to levy assessments authorized by statute; and

WHEREAS, this Board proposes to appropriate the sum of \$5,000 for the repair and maintenance of the main channel and levee for Kelso Creek during the fiscal year 1997-98 and to include said appropriation in its annual budget for submission to the Board of Supervisors of Kern County for approval.

NOW, THEREFORE, BE IT RESOLVED by the Kern County Water Agency Board of Directors that:

1. The Kern County Water Agency Board of Directors proposes a \$5,000 assessment for ID3, and authorizes the preparation of an engineering report to determine the benefits and proposed distribution of the assessment and sets the date of June 18, 1997 for a public meeting at 7:00 p.m. at the South Fork School, Weldon, California for the purposes of informing the property owners of the proposed assessment, and authorizes publication or notification to landowners in conformance with legal requirements of recently passed Proposition 218; and
2. The Kern County Water Agency Board of Directors sets the date of August 4, 1997 for hearing and landowner voting on setting the assessments for fiscal year 1997-98, and authorizes publication or notification to landowners with appropriate distribution of ballots, consistent with legal requirements of Proposition 218; and
3. Authorizes staff to conduct proceedings necessary to comply with the provisions of Proposition 218, but specifically reserves all rights to challenge the efficacy or constitutionality of Proposition 218 limitations.



KERN COUNTY
WATER AGENCY

EXHIBIT B

Directors:

Fred L. Starrh
Division 1

Terry Rogers
Division 2

Peter Frick
Division 3

Michael Radon
President
Division 4

Adrienne J. Mathews
Division 5

Henry C. Garnett
Division 6

Gene A. Lundquist
Vice President
Division 7

Thomas N. Clark
General Manager

John F. Stovall
General Counsel

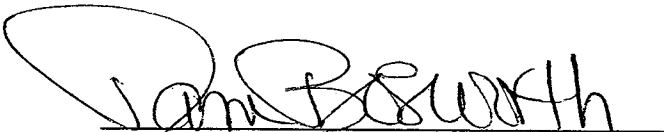
SECRETARY'S CERTIFICATE

I, Pam Bosworth, Secretary of the Board of Directors of the Kern County Water Agency, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 46-97 duly passed and adopted by said Board of Directors at an official meeting of the Board held on the 4th day of August 1997, by the following vote:

AYES: Rogers, Garnett, Mathews, Frick & Lundquist

NOES: None

ABSENT: Radon & Starrh


Secretary of the Board of Directors
of the Kern County Water Agency

SEAL:

Mailing Address:
P.O. Box 58
Bakersfield, CA 93302-0058
Phone: 805/634-1400
Fax: 805/634-1428

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the Matter of:

ESTABLISHING A SPECIAL
BENEFIT FOR IMPROVEMENT
DISTRICT NO. 3 AND PROVIDING
FOR ASSESSMENTS THEREIN 1997-98


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I, PAM BOSWORTH, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Rogers and seconded by Director Mathews, was duly passed and adopted by said Board of Directors at an official meeting hereof this 4th day of August, 1997, by the following vote to-wit:

Ayes: Rogers, Garnett, Mathews, Frick & Lundquist

Noes: None

Absent: Radon & Starrh


Secretary of the Board of Directors
of the Kern County Water Agency

RESOLUTION 46-97

WHEREAS, on July 21, 1970 the Agency Board of Directors through the adoption of Resolution No. 14-70 formed an improvement district pursuant to sections 14.3 et seq. of the Kern County Water Agency Act (Cal. Wat. Uncod. Acts, Act 9098), the distict is known as Improvement District Number 3 ("ID 3"), and the district was formed primarily for the purpose of repairing and maintaining the

channel and main levee that were constructed by the United States Army Corps of Engineers and Kern County for the stream known as Kelso Creek;

WHEREAS, THE Kern County Water Agency is authorized by sections 14.14 and 14.18 to cause exactions to be levied against lands and improvements within the improvement district for the purpose of raising the funds needed to repair and maintain the channel and main levee for Kelso Creek;

WHEREAS, the people of the State of California have enacted proposition 218 creating Article XIII D of the California Constitution and certain related Government Code sections;

WHEREAS, the legislature has enacted and the Governor signed certain legislation implementing the will of the people and providing further authority and procedural direction for the levy of such exactions;

WHEREAS, the Agency staff finds that the sum of \$5,000 is necessary to be levied on properties within ID 3 in the form of special benefit assessments for the maintenance and repair of the Kelso Creek levee system during fiscal year 1997-98; and

WHEREAS, the Agency has complied with all requirements of the Agency Act, the California Constitution, and implementing provisions of other statutes, including but not limited to the holding of a public meeting, hearing and balloting to fully inform the public and obtain the will of the those entitled to provide a ballot in the proceeding.

NOW THEREFORE BE IT RESOLVED, by the Board of Directors of the Kern County Water Agency as follows:

1. This Board hereby finds and determines that:

- (a) Each of the foregoing recitals is true and correct.
- (b) The sum of \$5,000 is required to be levied in FY 97-98 on the lands and improvements within ID 3 to provide in orderly fashion for the maintenance and repair of the Kelso Creek levee system for the protection and benefit of the lands and improvements of ID 3.

- (c) The special assessments set forth in the engineer's report entitled "Report of Special Benefit Assessment for Improvement District No. 3 - Operation and Maintenance of Kelso Creek Levees", dated June 1997, are reasonable and well-supported, and that the facts stated therein are true and correct based upon the evidence presented at the hearing of the matter; and
- (d) After meeting, hearing, and tally of the ballots in the proceeding established by Article XIII D, the ballots in favor of establishing the assessment represent a total of \$ 1,780.00 of proposed assessment, and the ballots opposed to establishing the assessment represent a total of \$ 825.00 of proposed assessment.

2. This Board declares that, the foregoing facts having been established as true and correct, the assessment of parcels specified in the "Report of Special Benefit Assessment for Improvement District No. 3 -- Operation and Maintenance of Kelso Creek Levees", dated June 1997, shall be levied in the amounts specified therein as further set forth on attached Exhibit B.

3. Staff is instructed to proceed with any additional procedural details to implement the levee of the exaction.

4. The Secretary of this Board be and hereby is instructed to transmit immediately a certified copy of this resolution to the Kern County Board of Supervisors, and to file with the Assessor and/or Auditor-Controller of Kern County all necessary documents required for the implementation of the levy.

KERN COUNTY WATER AGENCY				
IMPROVEMENT DISTRICT 3 (KELSO CREEK)				
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	1997-98 ASSESSMENT
321-103-29-00-5	ALESSO VIRGIL & JOHN JR	0	\$0	\$0
321-261-53-00-7	ALEXANDER CAROLYN M TR	1.04	\$23,494	\$27
321-261-55-00-3	ALEXANDER CAROLYN M TRUSTEE	1.25	\$5,660	\$7
321-063-11-00-1	ALEXANDER J GLENN & GARY T TRS	30	\$80,472	\$94
321-390-40-00-0	ANZALDO RAMON & ENEDINA MOTA	1.52	\$32,463	\$38
321-261-21-00-4	AXT DON F	2.5	\$21,400	\$25
321-390-14-00-5	BABASHOFF WILLIAM & JOAN	0.62	\$19,994	\$23
321-390-47-00-1	BABASHOFF WILLIAM & JOAN E	1.26	\$15,950	\$19
321-440-19-00-4	BABB EDDIE C	3.64	\$350	\$0
321-063-17-00-9	BABB EDDIE C	28.45	\$74,145	\$86
321-264-20-00-2	BAGLEY GLENN A & DEANA L	0.62	\$674	\$1
321-263-35-00-9	BAIRD WALTER E & NANCY C	2.5	\$21,650	\$25
321-380-17-00-1	BARKER LEON & ERMELINDA	0.34	\$844	\$1
321-102-03-00-2	BARTOLAS CORP	105	\$13,101	\$15
321-103-04-00-2	BARTOLAS CORP	14.35	\$167	\$0
321-263-16-00-4	BEATHARD DAVID	2.5	\$22,000	\$26
321-261-35-00-5	BEATON DONALD & BARBARA	2.5	\$11,550	\$13
321-261-37-00-1	BEATON DONALD F & BARBARA J	2.5	\$23,221	\$27
321-261-36-00-8	BEATON DONALD F & BARBARA J	2.5	\$62,411	\$73
321-390-19-00-0	BEHM TIM L & LISA M	1.69	\$46,040	\$53
321-390-05-00-9	BELCHER JAMES CARL & JANE C	2.52	\$18,850	\$22
321-264-11-00-6	BELL CYNTHIA A	0.62	\$7,600	\$9
321-380-26-00-7	BERRY DON J & TERRI	1.42	\$50,554	\$59
321-261-43-00-8	BLANCO JOSE Y	0.62	\$393	\$0
321-261-44-00-1	BLANCO LUCIO G & MARY F TR	0.62	\$393	\$0
321-261-13-00-1	BOWEN L B ET AL % C TROTTER	0	\$0	\$0
321-261-10-00-2	BOWEN STEPHAN A & GHAN CHARLEEN R	0.62	\$9,350	\$11
321-380-12-00-6	BRANCATELLI JOSEPH & ARLENE	1.92	\$22,950	\$27
321-261-58-00-2	BUCHAN BENJAMIN B & ELIZABETH	1.25	\$63,563	\$74
321-261-47-00-0	BUCHAN BENJAMIN B & ELIZABETH	1.25	\$18,455	\$21
321-264-37-00-2	BULL CHARLES R & JUNE P	0.62	\$30,500	\$35
321-390-18-00-7	BULLOCK VICKI E ET AL	2.52	\$54,386	\$63
321-390-23-00-1	BURLESON BILL	2.5	\$10,550	\$12
321-261-34-00-2	BURLESON JIMMY L & WINIFRED	3.13	\$32,000	\$37
321-264-18-00-7	BUSBY LORENE J	0.31	\$1,450	\$2
321-390-44-02-0	CAMPISI DONNA	1.26	\$18,199	\$21
321-380-22-00-5	CASTEEL RUTH D	0.21	\$6,001	\$7
321-261-45-00-4	CASTELNUOVO EUGENE & B ARLENE	0.62	\$29,100	\$34
321-261-60-00-7	CATES HENRY H	1.07	\$19,400	\$23
321-390-20-00-2	CHRISTOPHER BILL A ET AL	1.26	\$4,427	\$5
321-263-01-00-0	COLE EARL L & JACQUELYN J	5.23	\$59,755	\$69
321-380-18-00-4	COMBS PAUL D & CHRISTINE A	0.21	\$336	\$0
321-390-03-00-3	CORRALES P F & NOLAN NATALIE	0.62	\$14,972	\$17
321-263-30-00-4	CORRELL LUCINDA L	0.38	\$8,800	\$10
321-261-28-00-5	COULT ROGER & ARDELLA	2.5	\$86,138	\$100
321-380-25-00-4	CRAIN BETTY M	1.42	\$17,650	\$21
321-261-30-00-0	CRANE TED M & JANET L	2.5	\$21,063	\$24
321-390-15-00-8	CRAWFORD GENE A & CHARLENE	0.62	\$10,271	\$12
321-264-21-00-5	CUDAHY DONALD T & NORMA L	2.5	\$21,236	\$25
321-390-51-00-2	DANIEL RAY C & HEIDI R	1.29	\$21,250	\$25
321-390-35-00-6	DAVIS BRENDA G	2.52	\$33,000	\$38
321-263-34-00-6	DAVIS WALTER D & BARBARA J	1.87	\$27,850	\$32
321-380-21-00-2	DE KLOE JOHN N & CAROL M	0.34	\$393	\$0

Exhibit B

8/5/97

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	1997-98 ASSESSMENT
321-264-15-00-8	DEAVER LOY E & WANDA R	0.31	\$505	\$1
321-264-16-00-1	DEAVER LOY E & WANDA R	0.31	\$505	\$1
321-261-16-00-0	DENNIS ANNE P	1	\$34,659	\$40
321-261-02-00-9	DENNIS ANNE P ET AL	1.25	\$5,115	\$6
321-261-06-00-1	DESS BOBBY JEAN & CHRISTINE SUE	0.62	\$41,023	\$48
321-261-52-00-4	DIGGLES DOUGLAS M & YVONNE R	1.46	\$45,178	\$52
321-263-07-00-8	DOLAK ANDREW & MARY	2.5	\$450	\$1
321-264-13-00-2	DOWDY BILL E	0.62	\$7,402	\$9
321-264-14-00-5	DOWDY BILL E	0.62	\$449	\$1
321-261-41-00-2	FAILS CHARLES L & IMA JEAN	0.62	\$16,450	\$19
321-261-40-00-9	FLYNN THOMAS P & JOAN M	0.62	\$393	\$0
321-263-18-00-0	FLYNT JACK A & LEONA J	1.25	\$56,500	\$66
321-263-19-00-3	FLYNT JACK A & LEONA J	1.25	\$3,050	\$4
321-390-04-00-6	FRANKLIN LIVING TR	2.52	\$42,100	\$49
321-261-11-00-5	FRAZIER R B & MICHELLE	0.62	\$14,833	\$17
321-261-61-00-0	FUQUAY JACQUELYN J ET AL	1.41	\$9,800	\$11
321-263-22-00-1	GENTRY NANCY J	2.5	\$33,297	\$39
321-263-10-00-6	GENTRY NANCY J	2.5	\$122	\$0
321-264-10-00-3	GENTRY NANCY JUNE	2.51	\$3,950	\$5
321-380-24-00-1	GIBSON GALE	0.38	\$24,501	\$28
321-261-59-00-5	GREER DOT L	1.2	\$25,100	\$29
321-261-14-00-4	GRISWOLD LORIE SUE ET AL	0.62	\$26,150	\$30
321-263-17-00-7	GRITTON KENTON M	2.5	\$844	\$1
321-261-27-00-2	HALL MARJORIE M & JAMES M ET AL	2.5	\$12,500	\$15
321-264-24-00-4	HANES IRENE E & REESE MARY A	1.25	\$18,200	\$21
321-390-31-00-4	HARTMAN DAVID LEE	2.52	\$27,400	\$32
321-263-03-00-6	HAWLEY ARTHUR J JR & HELEN A	1.34	\$250	\$0
321-263-04-00-9	HAWLEY ARTHUR J JR & HELEN A	1.47	\$300	\$0
321-390-28-00-6	HAYDEN JOAN A	2.52	\$12,600	\$15
321-063-07-00-5	HENDERSON WINNIFRED H	37.9	\$46,100	\$54
321-063-05-00-4	HENDERSON WINNIFRED H	1.15	\$1,150	\$1
321-380-19-00-7	HENTGES RAYMOND H & GLORIA K	0.21	\$7,699	\$9
321-380-01-00-4	HERSCHLER WILBERT H & RITA ET AL	0.38	\$8,465	\$10
321-380-09-00-8	HINZO GERALD R & LAURA N	1.4	\$53,050	\$62
321-261-12-00-8	HOFFMAN FAMILY TR	1.23	\$19,600	\$23
321-390-01-00-7	HOXIE MARY A ET AL	1.85	\$7,195	\$8
321-264-03-00-3	HUCKELBERRY LLOYD & DEANNA	0.62	\$34,450	\$40
321-390-26-00-0	HUDNALL ETHEL H	2.52	\$19,955	\$23
321-264-05-00-9	HUDSPETH BEVERLY A	0.62	\$56,271	\$65
321-264-35-00-6	HYNEMAN GERALD L & PATRICIA H	0.62	\$10,110	\$12
321-261-42-00-5	JIMENEZ MARGARITA	0.62	\$41,015	\$48
321-390-29-00-9	JOHNSON DONALD D & PENNAY L	2.46	\$24,250	\$28
321-261-64-00-9	KALINE WALTER	0.62	\$13,305	\$15
321-261-65-00-2	KALINE WALTER	0.62	\$13,305	\$15
321-380-28-00-3	KELOUGH LOUIS A & PERRY L	1.72	\$28,900	\$34
321-390-30-00-1	KELSO MUTUAL WTR CO	0	\$0	\$0
321-390-24-00-4	KILLMAN HUGH M & BARBARA B	2.5	\$47,041	\$55
321-264-30-00-1	KLEEMAN LONNIE L & SANDY S	1.25	\$82,800	\$96
321-264-29-00-9	KLEEMAN LONNIE L & SANDY S	1.18	\$20,329	\$24
321-264-06-00-2	LAMBIE LYLE C & JUANITA R	0.62	\$21,006	\$24
321-264-04-00-6	LIGHT BLUFORD H & MAXINE B	0.62	\$9,300	\$11
321-263-33-00-3	MADISON JAMES D & ANN T	0.62	\$45,177	\$52
321-263-25-00-0	MAGILL DORIS & POOLE DORIS G	0.62	\$10,350	\$12
321-264-23-00-1	MARKMAN MICHAEL G & SALLY R	2.5	\$54,276	\$63
321-261-49-00-6	MARKSBERRY ELMER A & SHIRLEY M	1.44	\$29,450	\$34
321-390-33-00-0	MARTIN DANIEL D	2.52	\$5,703	\$7

Exhibit B

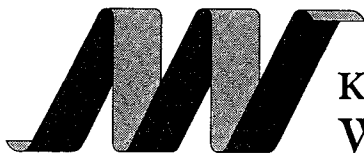
8/5/97

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	1997-98 ASSESSMENT
321-263-20-00-5	MARTINEZ JESUS & REVA ANNE	2.5	\$5,321	\$6
321-263-21-00-8	MARTINEZ JESUS & REVA ANNE	2.5	\$122,412	\$142
321-380-13-00-9	MAZZARINI SHERRIE LYNN	2	\$46,221	\$54
321-390-22-00-8	MC BRIDE WAYNE L & JUDITH M	1.35	\$66,502	\$77
321-390-27-00-3	MELANSON MARY E	2.52	\$12,500	\$15
321-263-08-00-1	MICHAU LA VERNE L & LILLIE M	2.5	\$46,400	\$54
321-390-10-00-3	MILLER CAROL ANN	2.52	\$17,392	\$20
321-263-11-00-9	MONTGOMERY JACK D & SHERRY L	2.5	\$600	\$1
321-390-16-00-1	MOON EUNICE ADEL	2.52	\$15,300	\$18
321-390-52-00-5	MOORE LUTHER & ANNA SUE	0	\$0	\$0
321-261-15-00-7	MORRIS ROGER A & CAROLE S	1.25	\$30,000	\$35
321-264-07-00-5	MOTA ELPIDIO	2.5	\$40,250	\$47
321-264-08-00-8	MOTA ELPIDIO	2.5	\$14,850	\$17
321-380-39-00-5	NAPOLI DOMINICK & SUSAN	1.85	\$19,150	\$22
321-263-13-00-5	NEAL SHAUN W & TAMMY S	1.14	\$20,106	\$23
321-263-23-00-4	NELSON JOHN A & GAIL J	2.5	\$49,248	\$57
321-264-17-00-4	NELSON KERRYBY	0.62	\$7,950	\$9
321-263-05-00-2	NEWMAN LEON L & OLIVE B	2.53	\$400	\$0
321-390-32-00-7	NICHOLSON MILDRED E	2.52	\$35,994	\$42
321-261-26-00-9	O BRIEN MILDRED CELESTE	2.5	\$32,587	\$38
321-263-24-00-7	OHL BILLY L & ANITA L	0.62	\$20,000	\$23
321-263-27-00-6	OSBORN LEE H ET AL	0.013	\$226	\$0
321-263-15-00-1	OVERHOLT ANNE	0.25	\$7,900	\$9
321-263-14-00-8	OVERHOLT EDWARD H & DARLINE R	1.34	\$562	\$1
321-420-01-00-5	OVERHOLT EDWARD H & DARLINE R	0	\$29,247	\$34
321-380-20-00-9	PARRY DONALD A TR	0.41	\$9,300	\$11
321-264-38-00-5	PEDIGO DON N	0.62	\$449	\$1
321-263-31-00-7	PEREZ ROBERT A & DEBORAH A	1.19	\$42,399	\$49
321-390-17-00-4	PETERSON CRAIG & SANDY L	2.5	\$65,841	\$77
321-390-43-02-7	PETO ILONA	1.26	\$449	\$1
321-390-07-00-5	PODNAR EDWARD L & CECILE M ET AL	0.62	\$49,278	\$57
321-261-05-00-8	PORTILLO GUADALUPE OROSCO & SCHWARTZLER JOAN	1.25	\$20,000	\$23
321-261-03-00-2	POWERS GEORGE	0.62	\$59,466	\$69
321-380-04-00-3	RIGGS RUSSELL LEE	0.42	\$12,600	\$15
321-261-48-00-3	RILEY CARL M & ROBERTA J	1.2	\$16,300	\$19
321-264-12-00-9	RILEY ELVA M	0.62	\$8,850	\$10
321-390-41-00-3	ROGERS STEVE & DONNA MAE	1	\$11,786	\$14
321-261-07-00-4	RONNIE KIRSTEN M	0.62	\$11,626	\$14
321-263-12-00-2	RYDER CLARK W & ADDIE L	2.5	\$3,250	\$4
321-263-02-00-3	RYDER LISABETH & OKUK NIGLMORO	3.04	\$1,626	\$2
321-261-04-00-5	SALGADO ROD	0.62	\$12,275	\$14
321-263-09-00-4	SEBERGER ROBERT A	2.5	\$100,000	\$116
321-263-06-00-5	SEBERGER ROBERT A & MARY A	2.6	\$11,850	\$14
321-263-26-00-3	SHAVER TERRY D & SUSAN R	0.9	\$24,225	\$28
321-390-48-00-4	SHORES W L & MARSHA	1.26	\$64,944	\$75
321-264-34-00-3	SHRIN JERRY D	2.5	\$6,587	\$8
321-264-27-00-3	SIMPKINS CHARLES JR & KATHRYN	2.5	\$57,542	\$67
321-264-26-00-0	SIMPKINS CHARLES L & KATHRYN E	2.5	\$8,685	\$10
321-264-25-00-7	SIMPKINS CHARLES L & KATHRYN E	1.25	\$46,039	\$53
321-264-02-00-0	SIMPSON LEE D & MARY A	1.25	\$12,400	\$14
321-264-01-00-7	SIMPSON LEE O & MARY A	1.25	\$20,300	\$24
321-380-16-00-8	SMITH ROYCE E ET AL	0	\$0	\$0
321-390-50-00-9	SOKOLOFF MICHAEL J & CATHERINE	1.23	\$21,796	\$25
321-261-62-00-3	SOLLARS WILLIAM C & DONNA L	0.62	\$5,055	\$6
321-261-63-00-6	SOLLARS WILLIAM C & DONNA L	0.62	\$22,244	\$26
321-264-39-00-8	SORRICK ERNEST E & MARION	0.62	\$1,517	\$2

Exhibit B

8/5/97

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	1997-98 ASSESSMENT
321-264-31-00-4	SORRICK MARTHA	0.62	\$2,028	\$2
321-261-01-00-6	SPOHN SANDRA	2.5	\$10,731	\$12
321-261-38-00-4	STAGNER VERNON E	2.5	\$13,650	\$16
321-264-28-00-6	STECKBAUER HAL	1.42	\$64,589	\$75
321-390-36-00-9	STEINHOFF PERRY A & DEANNA C	2.15	\$28,227	\$33
321-261-29-00-8	STEVESON DAVID JAMES	2.5	\$13,832	\$16
321-261-09-00-0	SWEET CHARLES E	4.77	\$7,282	\$8
321-380-27-00-0	TARNOWSKE JACK	1.21	\$12,015	\$14
321-390-46-00-8	THOMEY GERALD P & BETTE J	1.26	\$15,000	\$17
321-390-45-00-5	THOMEY STEPHEN J & MARY LOU	1.26	\$21,400	\$25
321-390-08-00-8	THOMEY STEPHEN J & MARY LOUISE	0.62	\$9,820	\$11
321-390-49-00-7	THOMPSON MERRILL L	2.52	\$32,354	\$38
321-263-29-00-2	TULLOCK ELBERT & VIRGINIA	0.19	\$3,600	\$4
321-263-28-00-9	TULLOCK ELBERT & VIRGINIA	0.19	\$3,600	\$4
321-063-14-00	VEGA FAMILY TR	17.19	\$74,050	\$86
321-440-17-00-8	VEGA FAMILY TR	9.93	\$8,951	\$10
321-264-09-00-1	WALKER RALPH D & DEBORAH A	2.5	\$25,500	\$30
321-390-02-00-0	WEAVER GERALDINE	0.62	\$13,144	\$15
321-380-02-00-7	WEAVER MARK & JACQUELINE A	0.31	\$23,350	\$27
321-380-23-00-8	WEGHORST JOHN C & CAROL R	0.21	\$5,115	\$6
321-380-03-00-0	WEGHORST JOHN C III & CAROL	0.31	\$8,652	\$10
321-263-32-00-0	WELDON LORENE COLE ET AL	0.52	\$8,750	\$10
321-261-56-00-6	WELDON VLY RNCH MUT WTR ASSOC	0	\$0	\$0
321-264-19-00-0	WILKINS JERREL ET AL	0	\$505	\$1
321-390-25-00-7	WILLIAMS EDGAR L JR & NITA I	2.52	\$35,650	\$41
321-264-36-00-9	WILLIAMS WARD E & VIRGINIA H	0	\$449	\$1
321-261-54-00-0	WISEMAN DONALD & NINA VIRGINIA	1.25	\$51,394	\$60
321-390-44-01-1	WOLNAGEL GEORGE E	0	\$0	\$0
321-390-43-01-8	WOLNAGEL GEORGE E	0	\$0	\$0
321-264-22-00-8	WOOLLEY INA A TR	2.5	\$65,985	\$77
GRAND TOTAL:			\$4,299,730	\$4,994
ID3 ASSESSMENT RATE:			0.0011620	
Data Sources:				
	November 1996 Kern County Assessors Rolls			
	1988 Equalized Market Valuation prepared by Alliance Appraisal			
	June 1997 Kern County Records Office			
	November 1996 TRW			
Notes:				
	All assessments rounded to nearest dollar			



KERN COUNTY
WATER AGENCY

Directors

Fred L. Starrh
Division 1

Terry Rogers
Division 2

Peter Frick
Vice President
Division 3

Michael Radon
Division 4

Adrienne J. Mathews
President
Division 5

Lawrence P. Gallagher
Division 6

Gene A. Lundquist
Division 7

Thomas N. Clark
General Manager

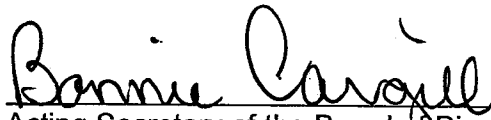
John F. Stovall
General Counsel

Exhibit C

SECRETARY'S CERTIFICATE

I, Bonnie Cargill, Acting Secretary of the Board of Directors of the Kern County Water Agency, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 24-02 duly passed and adopted by said Board of Directors at an official meeting of the Board held on the 23th day of May, 2002, by the following vote:

AYES:	Gallagher, Starrh, Radon, Lundquist,, Rogers & Mathews
NOES:	None
ABSENT:	Frick



Acting Secretary of the Board of Directors
of the Kern County Water Agency

SEAL:

Mailing Address:
P.O. Box 58
Bakersfield, CA 93302-0058
Phone: (661) 634-1400
Fax: (661) 634-1428

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the Matter of:

SETTING THE DATE OF
PUBLIC HEARING FOR THE
PURPOSE OF SETTING ASSESSMENTS
FOR IMPROVEMENT DISTRICT NO. 3

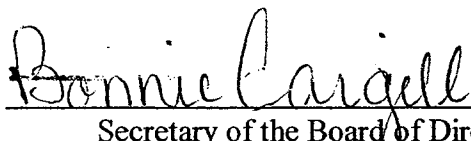
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*
*

I, Bonnie Cargill, Acting Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Radon and seconded by Director Rogers, was duly passed and adopted by said Board of Directors at an official meeting hereof this 23rd day of May, 2002, by the following vote to-wit:

Ayes: Gallagher, Starrh, Radon, Lundquist, Rogers, Mathews

Noes: None

Absent: Frick


Secretary of the Board of Directors
of the Kern County Water Agency

RESOLUTION 24-02

WHEREAS, on July 21, 1970, the Agency Board of Directors, through adoption of Resolution No. 14-70, formed an improvement district pursuant to sections 14.3 et seq. of the Kern County Water Agency Act (Cal. Wat. Uncod. Acts, Act 9098), the district is known as Improvement

District Number 3 (ID3), and the district was formed primarily for the purpose of repairing and maintaining the channel and main levee that were constructed by the United States Army Corps of Engineers and Kern County for the stream known as Kelso Creek; and

WHEREAS, the Kern County Water Agency is authorized by sections 14.14 and 14.18 to cause exactions to be levied against lands and improvements within the improvement district for the purpose of raising the funds needed to repair and maintain the channel and main levee for Kelso Creek; and

WHEREAS, the people of the State of California have enacted Proposition 218 creating Article XIIID of the California Constitution and certain related Government Code sections, and

WHEREAS, the legislature has enacted and the Governor signed certain legislation implementing the will of the people and providing further authority and procedural direction for the levy of such exactions; and

WHEREAS, the Agency staff finds that the previously approved assessment rate of .001162 established and levied in 1997 is adequate to raise money necessary for the maintenance and repair of the Kelso Creek levee system during fiscal year 2002-2003; and

WHEREAS, the Agency proposes to include said appropriation in its annual budget for submission to the Kern County Board of Supervisors for approval.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the Kern County Water Agency as follows:

1. The Board proposes that the assessment rate of .001162 established in 1997 be levied in FY 2002-2003 on the lands and improvements within ID3.
2. The Board sets a public hearing regarding the proposed ID3 Assessment for 12:00

p.m. on June 27, 2002 at the office of the Kern County Water Agency, 3200 Rio Mirada Drive, Bakersfield, California, where all interested persons may appear and be heard.

3. This resolution shall be published pursuant to the terms of Government Code Section 6066 once a week for two successive weeks in a newspaper published at least once a week with at least five days intervening between publication dates.

TABLE A

KERN COUNTY WATER AGENCY Improvement District No.3 (Kelso Creek)

AVERAGE ANNUAL MAINTENANCE COST SUMMARY				
Date	O&M Cost (\$)	Construction Cost Index ^{1/} 6502 = Mar-02	Total % Change	Present cost Mar-01 (\$)
Sep-77	\$ 49,159	2644	2.4592	\$ 120,900
Dec-77	\$ 12,094	2660	2.4444	\$ 29,600
Feb-78	\$ 1,343	2681	2.4252	\$ 3,300
May-78	\$ 10,329	2733	2.3791	\$ 24,600
Sep-78	\$ 2,330	2851	2.2806	\$ 5,300
Apr-79	\$141,850 (Improvement)	2886	2.2529	\$ 319,600
Aug-83	\$ 38,000	4132	1.5736	\$ 59,800
Mar-95	\$ 32,484	5435	1.1963	\$ 38,900
Dec-97	\$ 13,465	5858	1.1099	\$ 14,900
Feb-98	\$ 45,561	5874	1.1069	\$ 50,400
Feb-99	\$167,303 (Improvement)	5986	1.0862	\$ 181,700
Apr-99	\$ 6,144 (Improvement)	5986	1.0862	\$ 6,700
Jun-99	\$ 1,794	6039	1.0767	\$ 1,900
Mar-00	\$ 4,200 (Improvement)	6202	1.0484	\$ 4,400
Jun-00	\$ 4,791	6238	1.0423	\$ 5,000
Jun-01	\$ 5,400	6319	1.0290	\$ 5,600
Total Amount				\$ 872,600
Average annual cost over 25 years				\$ 34,900
Total Amount Excluding Improvements				\$ 360,200
Average annual cost over 25 years excluding improvements				\$ 14,400

HYDROLOGY							
DATE	12/6/1966	2/1/1969	9/29/1976	3/5/1978	3/1/1983	3/10/1995	2/24/1998
PEAK FLOW (CFS)	5,800	1,900	11,200	7,250	1,150	1,600	1,600
FREQUENCY (YEARS)	25	15	34	27	13	14	14

^{1/} Engineering News and Record, Construction Costs Index using 20
city average with 1913 at 100 compared to the March 2002 Index

TABLE B

KERN COUNTY WATER AGENCY Improvement District No.3 (Kelso Creek)

Revenue, Expenses and Assessment Rate

Revenue

Pre-assessment taxes:	\$ 3,500
Interest earnings:	\$ 9,000
Anticipated annualized County contribution *:	<u>\$ 10,700</u>
Total revenue:	\$ 23,200

Expenses

Maintenance (to 4,000 cfs with flood fighting):	\$ 14,400
Administration/Engineering @ 45% of maintenance:	\$ 6,500
Assessors roll update:	\$ 2,000
Contingency @ 25% of above costs:	<u>\$ 5,700</u>
Total expenses:	\$ 28,600

Net annual assessment needed

Total expenses:	\$ 28,600
Total revenues:	<u>\$ 23,200</u>
Total assessment:	\$ 5,400

Assessment Rate Approved in 1997

Total Equalized Market Valuation (1997):	\$ 4,303,020
Total Assessment:	<u>\$ 5,000</u>
Assessment rate:	0.001162

* County contributions are anticipated for specific future projects meeting County approval. Such approval is solely within the discretion of the County and not guaranteed. A project valued at \$140,000 would be equivalent to a \$10,700 per year contribution made at the beginning of each year for 20 years assuming 5% interest.

Table C

Kern County Water Agency Improvement District No. 3 (Kelso Creek)

Typical Damages Assuming Levee "NOT" in place for 4,000 cfs Flood

DAMAGE DESCRIPTION

COST

A - Residential, Unfloodproofed

■ Rehabilitate Sub. Well and Pump (10 hp Pump)		
Pull Well, bail well & reinstall	\$1,000.00	
Repair Electrical Panel	\$450.00	
Sub-total		\$1,450.00
■ Rehabilitate Septic system		
(New system \$2,500.00)		
Pump liquid & hand clean main tank	\$400.00	
Replace piping to main tank (30 lf.)	\$325.00	
Sub-total		\$725.00
■ Mobile Home (Dbl. wide 24'X60')	New	\$55,000.00
Mobile Home (Single wide 14'X60')	New	\$28,000.00
Replace flooring & carpet	\$2,000.00	
Replace damaged floor plywood	\$3,500.00	
Reset, replace jack stands & level	\$1,000.00	
Replace skirting	\$2,500.00	
Heating and/or Air conditioning	\$2,500.00	
Replace awnings, steps and landing	\$1,500.00	
Sub-total		\$13,000.00
■ Repair/replace irrigation system	\$1,500.00	
Replace grass and shrubs	\$1,300.00	
Sub-total		\$2,800.00
■ Rehabilitate/Grade Roads		
Import, compaction & Grading 500 Lf.		\$16,000.00
■ Repair flooded vehicle (NO Comp/Col.)		
(over \$5,000 car is totaled)		\$5,000.00
■ Sedimentation and debris removed from		
remaining portion of vacant lot (Assume 1 acre)		\$800.00

Total Amount

\$40,000.00

Table C (Continued)

Kern County Water Agency

Improvement District No. 3 (Kelso Creek)

Typical Damages

Assuming Levee "NOT" in place for 4,000 cfs Flood

DAMAGE DESCRIPTION

COST

B - Residential, Floodproofed

■ Rehabilitate Sub. Well and Pump (10 hp Pump)		
Pull Well, bail well & reinstall	\$1,000.00	
Repair Electrical Panel	\$450.00	
	Sub-total	\$1,450.00
■ Rehabilitate Septic system		
(New system \$2,500.00)		
Pump liquid & hand clean main tank	\$400.00	
Replace piping to main tank (30 lf.)	\$325.00	
	Sub-total	\$725.00
■ Repair/replace irrigation system	\$1,500.00	
Replace grass and shrubs	\$1,300.00	
	Sub-total	\$2,800.00
■ Rehabilitate/Grade Roads		
Import, compaction & Grading 500 Lf.		\$16,000.00
■ Repair flooded vehicle (NO Comp/Col.)		\$5,000.00
(over \$5,000 car is totaled)		
■ Sedimentation and debris removed from		
remaining portion of vacant lot (Assume 1 acre)		\$800.00

Total Amount

\$27,000.00

Table C (Continued)
Kern County Water Agency
Improvement District No. 3 (Kelso Creek)

Typical Damages
Assuming Levee "NOT" in place for 4,000 cfs Flood

DAMAGE DESCRIPTION	COST
C - Vacant Subdivision Lot (Assume 2.5 ac)	
■ Sediment and debris removal	
Rough land leveling (\$800 per acre)	\$2,000.00
Sub-total	\$2,000.00
D - Agricultural Crop Land (Assume Alfalfa and 30 ac)	
■ 50% of Agricultural Land loss	
Crop Loss (6.0 Tons Ac.-Yr. @ \$90.00 per Ton)	\$8,100.00
Rough leveling and reseeding (\$80 per acre)	\$1,200.00
Repair levees, ditches & Irrigation System	
(\$75 hr. equip/manpower @ 40 hrs)	\$3,000.00
Sub-total	\$12,300.00
E - Vacant Rangeland (Assume 105 ac)	
■ Loss of grazing value	\$420.00
(\$2.00 per ac-year for two years)	
Sub-total	\$420.00
F - Kelso Creek Road	
■ Clear Sediment, Debris	
and repave road as needed.	
Escalating 1966 and 1969 actual costs	
compared to flow.	\$80,000.00
Average Annual costs over 30 years	
(\$80,000 x 4/30 yrs. = \$10,700/yr)	
Sub-total	\$80,000.00

Table D
Kern County Water Agency
Improvement District No. 3 (Kelso Creek)

Typical Benefit of Kelso Creek Levee Project

DESCRIPTION	Estimated Damage per flood w/o Levee	Typical Property Value w/ Levee (Note 1)	Typical Property Value w/o Levee	Typical Accumulated Damages over 30yr Value w/o Levee (Note 5)
A - Residential, Unfloodproofed	\$40,000.00	\$24,000.00	\$300.00 (Note 2)	\$160,000.00
B - Residential, Floodproofed	\$27,000.00	\$60,000.00	\$300.00 (Note 2)	\$108,000.00
C - Vacant Subdivision Lot	\$2,000.00 (Note 3)	\$1,600.00 (Note 3)	\$300.00 (Note 2)	\$8,000.00
D - Agricultural Crop Land	\$12,300.00	\$1,000.00	\$125.00/Ac	\$49,200.00
E - Vacant Rangeland	\$420.00	\$13,000.00	\$9,500.00 (Note 4)	\$1,680.00
F - Kelso Creek Road	\$80,000.00	N/A	N/A	\$320,000.00

Note:

1. Property Value (with levee) represents the most recent fair market valuation; based on the fair market value at time of sale of property, the most recent property value from Assessors Office, or the equalized market valuation from 1988.
2. Property Value (w/o Levee) is based on the value of 2.5 Acres for Range Land.
3. Assumes 2.5 Acres per Lot.
4. Assumes loss of Income in 8 years of a 30 year period.
5. Based on 4 Floods occurring over a 30 year Mortgage Life.

KERN COUNTY WATER AGENCY				
IMPROVEMENT DISTRICT 3 (KELSO CREEK)				
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-261-53-00-7	ALEXANDER CAROLYN M TR	1.04	27,286	32
321-261-55-00-3	ALEXANDER CAROLYN M TR	1.25	7,869	9
321-063-19-00-5	ALEXANDER JAMES G & DEBRA A	9.25	70,368	82
321-390-40-00-0	ANZALDO RAMON & ENEDINA MOTA	1.52	29,500	34
321-261-37-00-1	ARROWMAKER KATHERINE W	2.50	20,808	24
321-390-01-00-7	ATWELL JAMES A & KAREN	1.85	5,306	6
321-390-20-00-2	ATWELL JAMES A & KAREN	1.26	5,306	6
321-390-14-00-5	BABASHOFF WILLIAM & JOAN	0.00	22,478	26
321-390-47-00-1	BABASHOFF WILLIAM & JOAN E	1.26	15,950	19
321-063-17-00-9	BABB EDDIE C	28.45	82,457	96
321-440-19-00-4	BABB EDDIE C	3.64	248	0
321-264-20-00-2	BAGLEY GLENN A & DEANA L	0.00	754	0
321-263-35-00-9	BAIRD WALTER E & NANCY C	2.50	21,650	25
321-380-17-00-1	BARKER LEON & ERMELINDA	0.00	946	1
321-380-13-00-9	BARNES ROBERT L & EVELYN L	2.00	59,844	70
321-380-16-00-8	BARNES ROBERT L & EVELYN L	0.00	0	0
321-102-03-00-2	BARTOLAS CORP	105.00	14,730	17
321-103-04-00-2	BARTOLAS CORP	14.35	185	0
321-264-06-00-2	BATELAAN MARK	0.00	15,854	18
321-263-16-00-4	BEATHARD DAVID	2.50	25,606	30
321-261-35-00-5	BEATON DONALD & BARBARA	2.50	12,059	14
321-261-36-00-8	BEATON DONALD F & BARBARA J	2.50	78,050	91
321-390-19-00-0	BEHM TIM L & LISA M	1.69	51,770	60
321-390-05-00-9	BELCHER JAMES CARL & JANE C	2.52	18,850	22
321-264-11-00-6	BELL CYNTHIA A	0.00	9,641	11
321-380-26-00-7	BERRY DON J & TERRI	1.42	56,844	66
321-261-43-00-8	BLANCO JOSE Y	0.00	439	0
321-261-44-00-1	BLANCO LUCIO G & MARY F TR	0.00	439	0
321-264-24-00-4	BOGERT DAVID & MARY	1.25	23,600	27
321-261-13-00-1	BOWEN L B ET AL % C TROTTER	0.00	0	0
321-261-10-00-2	BOWEN STEPHEN A	0.00	10,186	12
321-261-47-00-0	BRISTOL DONALD R	1.25	14,240	17
321-264-37-00-2	BULL CHARLES R & JUNE P	0.00	35,164	41
321-390-18-00-7	BULLOCK VICKI E ET AL	2.52	62,025	72
321-390-23-00-1	BURLESON BILL	2.50	10,550	12
321-261-34-00-2	BURLESON JIMMY L & WINIFRED FAMILY TR	3.13	32,000	37
321-264-18-00-7	BUSBY LORENE J TRUST	0.00	1,450	2
321-390-45-00-5	CAMPBELL DENIS E & JILL M	1.26	55,424	64
321-380-22-00-5	CASTEEL RUTH D	0.00	6,742	8
321-261-45-00-4	CASTELNUOVO EUGENE & B ARLENE	0.00	29,100	34
321-261-60-00-7	CATES HENRY H	1.07	19,400	23
321-263-01-00-0	COLE EARL L & JACQUELYN J	5.23	82,062	95
321-380-18-00-4	COMBS PAUL D & CHRISTINE A	0.00	375	0
321-390-03-00-3	CORRALES P F & NOLAN NATALIE	0.00	16,831	20
321-263-30-00-4	CORRELL LUCINDA L	0.00	8,800	10
321-380-25-00-4	CRAIN BETTY M	1.42	17,650	21
321-390-15-00-8	CRAWFORD GENE A & CHARLENE	0.00	11,546	13
321-063-20-00-7	CREIGHTON WILLIAM D & DEBORAH	20.60	88,715	103
321-264-21-00-5	CUDAHY DONALD T & NORMA L	2.50	24,746	29

BOLD

JOHN D. DOE *=OWNER CHANGE JUNE 2001-MAY 2002

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-390-51-00-2	DANIEL RAY C & HEIDI R	1.29	21,250	25
321-390-35-00-6	DAVIS BRENDA GAYLE	2.52	39,354	46
321-263-34-00-6	DAVIS WALTER D & BARBARA J	1.87	27,850	32
321-380-21-00-2	DE KLOE JOHN N & CAROL M	0.00	439	0
321-261-52-00-4	DIGGLES DOUGLAS M & YVONNE R TR	1.46	51,670	60
321-264-13-00-2	DOWDY BILL E	0.00	14,580	17
321-264-14-00-5	DOWDY BILL E	0.00	3,857	4
321-261-21-00-4	ERICKSON WILTON O	2.50	22,027	26
321-261-41-00-2	FAILS CHARLES L & IMA JEAN	0.00	16,450	19
321-261-40-00-9	FLYNN THOMAS P & JOAN M	0.00	439	0
321-263-18-00-0	FLYNT JACK A & LEONA J	1.25	56,500	66
321-263-19-00-3	FLYNT JACK A & LEONA J	1.25	3,050	4
321-390-04-00-6	FRANKLIN LIVING TR	2.52	46,468	54
321-261-11-00-5	FRAZIER R B & MICHELLE	0.62	77,969	91
321-261-61-00-0	FUQUAY JACQUELYN J ET AL	1.41	9,800	11
321-380-24-00-1	GIBSON GALE	0.00	28,716	33
321-263-08-00-1	GONZALES FRANK A & LAYLA D	2.50	91,290	106
321-261-59-00-5	GREER DOT L	1.20	25,100	29
321-261-14-00-4	GRISWOLD LORIE SUE ET AL	0.00	32,858	38
321-261-27-00-2	HALL MARJORIE M & JAMES M ET AL	2.50	12,500	15
321-261-02-00-9	HARDIN RICK E & SHERYL L	1.25	5,202	6
321-261-16-00-0	HARDIN RICK E & SHERYL L	0.00	15,606	18
321-263-03-00-6	HAWLEY PATRICK M	1.34	134	0
321-263-04-00-9	HAWLEY PATRICK M	1.47	134	0
321-390-28-00-6	HAYDEN JOAN A TR	2.52	12,600	15
321-063-05-00-4	HENDERSON WINNIFRED H	1.15	427	0
321-063-07-00-0	HENDERSON WINNIFRED H	37.90	46,100	54
321-380-19-00-7	HENTGES RAYMOND H & GLORIA K	0.00	7,948	9
321-261-28-00-5	HERNANDEZ BONNIE MAE	2.50	81,195	94
321-380-01-00-4	HERSCHLER WILBERT H & RITA ET AL	0.00	9,512	11
321-380-09-00-8	HINZO LAURA NADINE	1.40	60,378	70
321-261-12-00-8	HOFFMAN FAMILY TR	1.23	19,600	23
321-264-03-00-3	HUCKELBERRY LLOYD & DEANNA	0.00	37,653	44
321-390-26-00-0	HUDNALL ETHEL H	2.52	23,306	27
321-264-35-00-6	HYNEMAN GERALD L & PATRICIA H	0.00	11,361	13
321-261-42-00-5	JIMENEZ MARGARITA	0.00	46,988	55
321-390-49-00-7	JIMENEZ RICARDO & MARIANA	2.52	14,280	17
321-390-29-00-9	JOHNSON DONALD D & PENNAY L	2.46	24,250	28
321-390-44-02-0	JOHNSON ROBERT RAY & JULIE D	0.00	13,795	16
321-261-64-00-9	KALINE ROBERT M	0.00	10,404	12
321-261-65-00-2	KALINE ROBERT M	0.00	10,404	12
321-380-28-00-3	KELOUGH LOUIS A & PERRY L	1.72	28,900	34
321-390-30-00-1	KELSO MUTUAL WTR CO	0.00	0	0
321-390-24-00-4	KILLMAN HUGH M & BARBARA B	2.50	53,765	62
321-264-29-00-9	KLEEMAN SANDY S	1.18	22,855	27
321-264-30-00-1	KLEEMAN SANDY S	1.25	93,978	109
321-264-08-00-8	LEON RENE & DORA	2.50	10,790	13
321-264-04-00-6	LIGHT BLUFORD H & MAXINE B	0.00	9,300	11
321-263-33-00-3	MADISON JAMES D & ANN T	0.00	58,671	68
321-264-23-00-1	MARKMAN MICHAEL G & SALLY R	2.50	61,901	72
321-261-49-00-6	MARKSBERRY ELMER A & SHIRLEY M	1.44	29,450	34

BOLD

JOHN D. DOE *=OWNER CHANGE JUNE 2001-MAY 2002

Table E

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-390-33-00-0	MARTIN DANIEL D	2.52	6,410	7
321-263-20-00-5	MARTINEZ JESUS & REVA ANNE	2.50	5,980	7
321-263-21-00-8	MARTINEZ JESUS & REVA ANNE	2.50	137,652	160
321-263-07-00-8	MARTINEZ REJA & JESSE	2.50	1,652	2
321-263-10-00-6	MARTINEZ REJA & JESSE	2.50	1,619	2
321-390-22-00-8	MC BRIDE WAYNE L & JUDITH M	1.35	52,000	60
321-390-27-00-3	MELANSON MARY E	2.52	12,500	15
321-390-50-00-9	MILLER CARLA D	1.23	48,500	56
321-390-10-00-3	MILLER CAROL ANN	2.52	19,552	23
321-263-11-00-9	MONTGOMERY JACK D & SHERRY L	2.50	600	0
321-390-16-00-1	MOON EUNICE ADEL	2.52	15,300	18
321-261-15-00-7	MORRIS ROGER A & CAROLE S	1.25	30,000	35
321-264-07-00-5	MOTA ELPIDIO	2.50	40,250	47
321-380-39-00-5	NAPOLI DOMINICK & SUSAN	1.85	1,691	2
321-263-13-00-5	NEAL SHAUN W & TAMMY S	1.14	23,475	27
321-263-23-00-4	NELSON JOHN A & GAIL J	2.50	56,246	65
321-264-17-00-4	NELSON KERRYBY	0.00	8,660	10
321-390-32-00-7	NICHOLSON TRUST	2.52	41,342	48
321-264-05-00-9	NIDUVITCH SELDEN M & ELLEN	0.00	47,554	55
321-261-26-00-9	O BRIEN MILDRED CELESTE-PTP	2.50	44,511	52
321-263-24-00-7	OHL BILLY L & ANITA L	0.00	26,510	31
321-263-25-00-0	OHL BILLY L & ANITA L	0.00	2,759	3
321-263-27-00-6	OHL BILLY L & ANITA L ETAL	0.00	250	0
321-263-15-00-1	OVERHOLT EDWARD H & DARLINE	0.00	6,548	8
321-263-14-00-8	OVERHOLT EDWARD H & DARLINE R	1.34	629	0
321-420-01-00-5	OVERHOLT EDWARD H & DARLINE R	0.00	29,247	34
321-380-27-00-0	OWEN VALERIE	1.21	28,700	33
321-264-15-00-8	PARKINSON WINSTON RAY & AMY	0.00	1,619	2
321-264-16-00-1	PARKINSON WINSTON RAY & AMY	0.00	1,619	2
321-380-20-00-9	PARRY DONALD A TR	0.00	9,300	11
321-264-12-00-9	PAULK DOROTHY	0.00	10,449	12
321-264-38-00-5	PEDIGO DONNA	0.00	501	0
321-390-17-00-4	PETERSON CRAIG & SANDY L	2.50	74,906	87
321-390-43-02-7	PETO ILONA	0.00	501	0
321-263-17-00-7	PHIPPS JERRY W & BARBARA E	2.50	947	1
321-390-07-00-5	PODNAR THOMAS E TRUST	0.00	36,500	42
321-261-05-00-8	PORTILLO GUADALUPE OROSCO & SCHWARTZLER JOAN	1.25	27,997	33
321-261-03-00-2	POWERS GEORGE	0.00	66,864	78
321-380-12-00-6	RENDON JULIO & OLIVIA	1.92	17,919	21
321-380-04-00-3	RIGGS RUSSELL LEE	0.00	12,600	15
321-261-48-00-3	RILEY CARL M & ROBERTA J	0.00	16,300	19
321-390-31-00-4	ROBERTSON JOSEPH O & JERI A	2.52	48,490	56
321-390-41-00-3	ROGERS STEVE & DONNA MAE	1.00	13,250	15
321-261-07-00-4	RONNIE KIRSTEN M	0.62	13,941	16
321-263-12-00-2	RYDER CLARK W & ADDIE L	2.50	3,250	4
321-263-02-00-3	RYDER LISABETH & OKUK NIGLMORO	3.04	1,826	2
321-261-04-00-5	SALGADO ROD	0.00	13,796	16
321-263-05-00-2	SEBERGER MARY A	2.53	134	0
321-263-06-00-5	SEBERGER TRUST	2.60	11,850	14
321-263-09-00-4	SEBERGER TRUST	2.50	100,000	116
321-263-26-00-3	SHAVER TERRY D & SUSAN R	0.00	27,236	32

BOLD

JOHN D. DOE *=OWNER CHANGE JUNE 2001-MAY 2002

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-390-48-00-4	SHORES MARSHA	1.26	80,900	94
321-264-34-00-3	SHRIN JERRY D	2.50	7,404	9
321-264-27-00-3	SIMPKINS CHARLES JR & KATHRYN	2.50	64,703	75
321-264-25-00-7	SIMPKINS CHARLES L	1.25	51,767	60
321-264-26-00-0	SIMPKINS CHARLES L	2.50	9,764	11
321-264-02-00-0	SIMPSON LEE D & MARY A	1.25	12,400	14
321-264-01-00-7	SIMPSON LEE O& MARY A	1.25	20,300	24
321-261-58-00-2	SMITH SAMUEL J & PATRICIA A	1.25	53,040	62
321-261-62-00-3	SOLLARS WILLIAM C & DONNA L	0.00	5,683	7
321-261-63-00-6	SOLLARS WILLIAM C & DONNA L	0.00	25,008	29
321-264-31-00-4	SORRICK ERNEST E EST	0.00	2,275	3
321-264-39-00-8	SORRICK ERNEST E EST	0.62	9,571	11
321-261-01-00-6	SPOHN SANDRA	2.50	12,063	14
321-261-38-00-4	STAGNER VERNON E	2.50	13,650	16
321-264-28-00-6	STECKBAUER HAL	1.42	73,498	85
321-390-36-00-9	STEINHOFF PERRY A & DEANNA C	2.15	88,857	103
321-261-29-00-8	STEVENSON DAVID JAMES	2.50	65,494	76
321-261-09-00-0	SWEET ELDEEN D	4.77	8,186	10
321-261-30-00-0	TEBOW ROBIN CRANE	2.50	23,682	28
321-390-46-00-8	THOMEY GERALD P & BETTE J	1.26	15,000	17
321-390-08-00-8	THOMEY STEPHEN J & MARY LOUISE	0.00	11,041	13
321-263-32-00-0	TRUELOVE CHARLES E & SHIRLEY A	0.00	11,891	14
321-263-28-00-9	TULLOCK ELBERT & VIRGINIA	0.00	3,678	4
321-263-29-00-2	TULLOCK ELBERT & VIRGINIA	0.00	3,678	4
321-063-14-00-0	VEGA FAMILY TRUST	17.19	74,050	86
321-440-17-00-8	VEGA FAMILY TRUST	9.93	11,135	13
321-261-06-00-1	VESS BOBBY GENE & CHRISTINE SUE	0.00	38,223	44
321-264-09-00-1	WALKER RALPH D & DEBORAH A	2.50	25,500	30
321-263-31-00-7	WATROUS ROBERT SETH & ADRIENNE S	1.19	63,247	73
321-390-02-00-0	WEAVER GERALDINE	0.00	14,775	17
321-380-02-00-7	WEAVER MARK & JACQUELINE A	0.00	23,350	27
321-380-23-00-8	WEGHORST JOHN C & CAROL R	0.00	5,749	7
321-380-03-00-0	WEGHORST JOHN C III & CAROL	0.00	10,595	12
321-261-56-00-6	WELDON VLY RNCH MUT WTR ASSOC	0.00	0	0
321-264-19-00-0	WILKINS JERREL ET AL	0.00	565	0
321-390-25-00-7	WILLIAMS EDGAR L JR & NITA I	2.52	38,271	44
321-264-36-00-9	WILLIAMS WARD INDIVIDUAL TRUST	0.00	501	0
321-263-22-00-1	WISEMAN NINA	2.50	25,000	29
321-264-10-00-3	WISEMAN NINA	2.51	5,000	6
321-261-54-00-0	WISEMAN NINA V TR	1.25	38,000	44
321-264-22-00-8	WOOLLEY INA A TR	2.50	75,068	87
GRAND TOTAL:			\$4,933,397	\$5,725
ID3 ASSESSMENT RATE:			0.001162	
Data Sources:	May 2002 Kern County Assessors Rolls			
	1988 Equalized Market Valuation prepared by Alliance Appraisal			
	May 2002 Kern County Recorders Office			
	May 2002 Win2Data			
Notes:	All assessments rounded to nearest dollar			

BOLD

JOHN D. DOE *=OWNER CHANGE JUNE 2001-MAY 2002

KERN COUNTY WATER AGENCY				
IMPROVEMENT DISTRICT 3 (KELSO CREEK)				
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-063-05-00-4	HENDERSON WINNIFRED H	1.15	427	0
321-063-07-00-0	HENDERSON WINNIFRED H	37.90	46,100	54
321-063-14-00-0	VEGA FAMILY TRUST	17.19	74,050	86
321-063-17-00-9	BABB EDDIE C	28.45	82,457	96
321-063-19-00-5	ALEXANDER JAMES G & DEBRA A	9.25	70,368	82
321-063-20-00-7	CREIGHTON WILLIAM D & DEBORAH	20.60	88,715	103
321-102-03-00-2	BARTOLAS CORP	105.00	14,730	17
321-103-04-00-2	BARTOLAS CORP	14.35	185	0
321-261-01-00-6	SPOHN SANDRA	2.50	12,063	14
321-261-02-00-9	HARDIN RICK E & SHERYL L	1.25	5,202	6
321-261-03-00-2	POWERS GEORGE	0.00	66,864	78
321-261-04-00-5	SALGADO ROD	0.00	13,796	16
321-261-05-00-8	PORTILLO GUADALUPE OROSCO & SCHWARTZLER JOAN	1.25	27,997	33
321-261-06-00-1	VESS BOBBY GENE & CHRISTINE SUE	0.00	38,223	44
321-261-07-00-4	RONNIE KIRSTEN M	0.62	13,941	16
321-261-09-00-0	SWEET ELDEEN D	4.77	8,186	10
321-261-10-00-2	BOWEN STEPHEN A	0.00	10,186	12
321-261-11-00-5	FRAZIER R B & MICHELLE	0.62	77,969	91
321-261-12-00-8	HOFFMAN FAMILY TR	1.23	19,600	23
321-261-13-00-1	BOWEN L B ET AL % C TROTTER	0.00	0	0
321-261-14-00-4	GRISWOLD LORIE SUE ET AL	0.00	32,858	38
321-261-15-00-7	MORRIS ROGER A & CAROLE S	1.25	30,000	35
321-261-16-00-0	HARDIN RICK E & SHERYL L	0.00	15,606	18
321-261-21-00-4	ERICKSON WILTON O	2.50	22,027	26
321-261-26-00-9	O BRIEN MILDRED CELESTE-PTP	2.50	44,511	52
321-261-27-00-2	HALL MARJORIE M & JAMES M ET AL	2.50	12,500	15
321-261-28-00-5	HERNANDEZ BONNIE MAE	2.50	81,195	94
321-261-29-00-8	STEVENSON DAVID JAMES	2.50	65,494	76
321-261-30-00-0	TEBOW ROBIN CRANE	2.50	23,682	28
321-261-34-00-2	BURLESON JIMMY L & WINIFRED FAMILY TR	3.13	32,000	37
321-261-35-00-5	BEATON DONALD & BARBARA	2.50	12,059	14
321-261-36-00-8	BEATON DONALD F & BARBARA J	2.50	78,050	91
321-261-37-00-1	ARROWMAKER KATHERINE W	2.50	20,808	24
321-261-38-00-4	STAGNER VERNON E	2.50	13,650	16
321-261-40-00-9	FLYNN THOMAS P & JOAN M	0.00	439	0
321-261-41-00-2	FAILS CHARLES L & IMA JEAN	0.00	16,450	19
321-261-42-00-5	JIMENEZ MARGARITA	0.00	46,988	55
321-261-43-00-8	BLANCO JOSE Y	0.00	439	0
321-261-44-00-1	BLANCO LUCIO G & MARY F TR	0.00	439	0
321-261-45-00-4	CASTELNUOVO EUGENE & B ARLENE	0.00	29,100	34
321-261-47-00-0	BRISTOL DONALD R	1.25	14,240	17
321-261-48-00-3	RILEY CARL M & ROBERTA J	0.00	16,300	19
321-261-49-00-6	MARKSBERRY ELMER A & SHIRLEY M	1.44	29,450	34
321-261-52-00-4	DIGGLES DOUGLAS M & YVONNE R TR	1.46	51,670	60
321-261-53-00-7	ALEXANDER CAROLYN M TR	1.04	27,286	32
321-261-54-00-0	WISEMAN NINA V TR	1.25	38,000	44
321-261-55-00-3	ALEXANDER CAROLYN M TR	1.25	7,869	9
321-261-56-00-6	WELDON VLY RNCH MUT WTR ASSOC	0.00	0	0
321-261-58-00-2	SMITH SAMUEL J & PATRICIA A	1.25	53,040	62

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JOHN D. DOE *=OWNER CHANGE JUNE 2001-MAY 2002

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-261-59-00-5	GREER DOT L	1.20	25,100	29
321-261-60-00-7	CATES HENRY H	1.07	19,400	23
321-261-61-00-0	FUQUAY JACQUELYN J ET AL	1.41	9,800	11
321-261-62-00-3	SOLLARS WILLIAM C & DONNA L	0.00	5,683	7
321-261-63-00-6	SOLLARS WILLIAM C & DONNA L	0.00	25,008	29
321-261-64-00-9	KALINE ROBERT M	0.00	10,404	12
321-261-65-00-2	KALINE ROBERT M	0.00	10,404	12
321-263-01-00-0	COLE EARL L & JACQUELYN J	5.23	82,062	95
321-263-02-00-3	RYDER LISABETH & OKUK NIGLMORO	3.04	1,826	2
321-263-03-00-6	HAWLEY PATRICK M	1.34	134	0
321-263-04-00-9	HAWLEY PATRICK M	1.47	134	0
321-263-05-00-2	SEBERGER MARY A	2.53	134	0
321-263-06-00-5	SEBERGER TRUST	2.60	11,850	14
321-263-07-00-8	MARTINEZ REJA & JESSE	2.50	1,652	2
321-263-08-00-1	GONZALES FRANK A & LAYLA D	2.50	91,290	106
321-263-09-00-4	SEBERGER TRUST	2.50	100,000	116
321-263-10-00-6	MARTINEZ REJA & JESSE	2.50	1,619	2
321-263-11-00-9	MONTGOMERY JACK D & SHERRY L	2.50	600	0
321-263-12-00-2	RYDER CLARK W & ADDIE L	2.50	3,250	4
321-263-13-00-5	NEAL SHAUN W & TAMMY S	1.14	23,475	27
321-263-14-00-8	OVERHOLT EDWARD H & DARLINE R	1.34	629	0
321-263-15-00-1	OVERHOLT EDWARD H & DARLINE	0.00	6,548	8
321-263-16-00-4	BEATHARD DAVID	2.50	25,606	30
321-263-17-00-7	PHIPPS JERRY W & BARBARA E	2.50	947	1
321-263-18-00-0	FLYNT JACK A & LEONA J	1.25	56,500	66
321-263-19-00-3	FLYNT JACK A & LEONA J	1.25	3,050	4
321-263-20-00-5	MARTINEZ JESUS & REVA ANNE	2.50	5,980	7
321-263-21-00-8	MARTINEZ JESUS & REVA ANNE	2.50	137,652	160
321-263-22-00-1	WISEMAN NINA	2.50	25,000	29
321-263-23-00-4	NELSON JOHN A & GAIL J	2.50	56,246	65
321-263-24-00-7	OHL BILLY L & ANITA L	0.00	26,510	31
321-263-25-00-0	OHL BILLY L & ANITA L	0.00	2,759	3
321-263-26-00-3	SHAVER TERRY D & SUSAN R	0.00	27,236	32
321-263-27-00-6	OHL BILLY L & ANITA L ETAL	0.00	250	0
321-263-28-00-9	TULLOCK ELBERT & VIRGINIA	0.00	3,678	4
321-263-29-00-2	TULLOCK ELBERT & VIRGINIA	0.00	3,678	4
321-263-30-00-4	CORRELL LUCINDA L	0.00	8,800	10
321-263-31-00-7	WATROUS ROBERT SETH & ADRIENNE S	1.19	63,247	73
321-263-32-00-0	TRUELOVE CHARLES E & SHIRLEY A	0.00	11,891	14
321-263-33-00-3	MADISON JAMES D & ANN T	0.00	58,671	68
321-263-34-00-6	DAVIS WALTER D & BARBARA J	1.87	27,850	32
321-263-35-00-9	BAIRD WALTER E & NANCY C	2.50	21,650	25
321-264-01-00-7	SIMPSON LEE O & MARY A	1.25	20,300	24
321-264-02-00-0	SIMPSON LEE D & MARY A	1.25	12,400	14
321-264-03-00-3	HUCKELBERRY LLOYD & DEANNA	0.00	37,653	44
321-264-04-00-6	LIGHT BLUFORD H & MAXINE B	0.00	9,300	11
321-264-05-00-9	NIDUVITCH SELDEN M & ELLEN	0.00	47,554	55
321-264-06-00-2	BATELAAN MARK	0.00	15,854	18
321-264-07-00-5	MOTA ELPIDIO	2.50	40,250	47
321-264-08-00-8	LEON RENE & DORA	2.50	10,790	13
321-264-09-00-1	WALKER RALPH D & DEBORAH A	2.50	25,500	30

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JOHN D. DOE *-OWNER CHANGE JUNE 2001-MAY 2002

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-264-10-00-3	WISEMAN NINA	2.51	5,000	6
321-264-11-00-6	BELL CYNTHIA A	0.00	9,641	11
321-264-12-00-9	PAULK DOROTHY	0.00	10,449	12
321-264-13-00-2	DOWDY BILL E	0.00	14,580	17
321-264-14-00-5	DOWDY BILL E	0.00	3,857	4
321-264-15-00-8	PARKINSON WINSTON RAY & AMY	0.00	1,619	2
321-264-16-00-1	PARKINSON WINSTON RAY & AMY	0.00	1,619	2
321-264-17-00-4	NELSON KERRBY	0.00	8,660	10
321-264-18-00-7	BUSBY LORENE J TRUST	0.00	1,450	2
321-264-19-00-0	WILKINS JERREL ET AL	0.00	565	0
321-264-20-00-2	BAGLEY GLENN A & DEANA L	0.00	754	0
321-264-21-00-5	CUDAHY DONALD T & NORMA L	2.50	24,746	29
321-264-22-00-8	WOOLLEY INA A TR	2.50	75,068	87
321-264-23-00-1	MARKMAN MICHAEL G & SALLY R	2.50	61,901	72
321-264-24-00-4	BOGERT DAVID & MARY	1.25	23,600	27
321-264-25-00-7	SIMPKINS CHARLES L	1.25	51,767	60
321-264-26-00-0	SIMPKINS CHARLES L	2.50	9,764	11
321-264-27-00-3	SIMPKINS CHARLES JR & KATHRYN	2.50	64,703	75
321-264-28-00-6	STECKBAUER HAL	1.42	73,498	85
321-264-29-00-9	KLEEMAN SANDY S	1.18	22,855	27
321-264-30-00-1	KLEEMAN SANDY S	1.25	93,978	109
321-264-31-00-4	SORRICK ERNEST E EST	0.00	2,275	3
321-264-34-00-3	SHRIN JERRY D	2.50	7,404	9
321-264-35-00-6	HYNEMAN GERALD L & PATRICIA H	0.00	11,361	13
321-264-36-00-9	WILLIAMS WARD INDIVIDUAL TRUST	0.00	501	0
321-264-37-00-2	BULL CHARLES R & JUNE P	0.00	35,164	41
321-264-38-00-5	PEDIGO DONNA	0.00	501	0
321-264-39-00-8	SORRICK ERNEST E EST	0.62	9,571	11
321-380-01-00-4	HERSCHLER WILBERT H & RITA ET AL	0.00	9,512	11
321-380-02-00-7	WEAVER MARK & JACQUELINE A	0.00	23,350	27
321-380-03-00-0	WEGHORST JOHN C III & CAROL	0.00	10,595	12
321-380-04-00-3	RIGGS RUSSELL LEE	0.00	12,600	15
321-380-09-00-8	HINZO LAURA NADINE	1.40	60,378	70
321-380-12-00-6	RENDON JULIO & OLIVIA	1.92	17,919	21
321-380-13-00-9	BARNES ROBERT L & EVELYN L	2.00	59,844	70
321-380-16-00-8	BARNES ROBERT L & EVELYN L	0.00	0	0
321-380-17-00-1	BARKER LEON & ERMELINDA	0.00	946	1
321-380-18-00-4	COMBS PAUL D & CHRISTINE A	0.00	375	0
321-380-19-00-7	HENTGES RAYMOND H & GLORIA K	0.00	7,948	9
321-380-20-00-9	PARRY DONALD A TR	0.00	9,300	11
321-380-21-00-2	DE KLOE JOHN N & CAROL M	0.00	439	0
321-380-22-00-5	CASTEEL RUTH D	0.00	6,742	8
321-380-23-00-8	WEGHORST JOHN C & CAROL R	0.00	5,749	7
321-380-24-00-1	GIBSON GALE	0.00	28,716	33
321-380-25-00-4	CRAIN BETTY M	1.42	17,650	21
321-380-26-00-7	BERRY DON J & TERRI	1.42	56,844	66
321-380-27-00-0	OWEN VALERIE	1.21	28,700	33
321-380-28-00-3	KELOUGH LOUIS A & PERRY L	1.72	28,900	34
321-380-39-00-5	NAPOLI DOMINICK & SUSAN	1.85	1,691	2
321-390-01-00-7	ATWELL JAMES A & KAREN	1.85	5,306	6
321-390-02-00-0	WEAVER GERALDINE	0.00	14,775	17

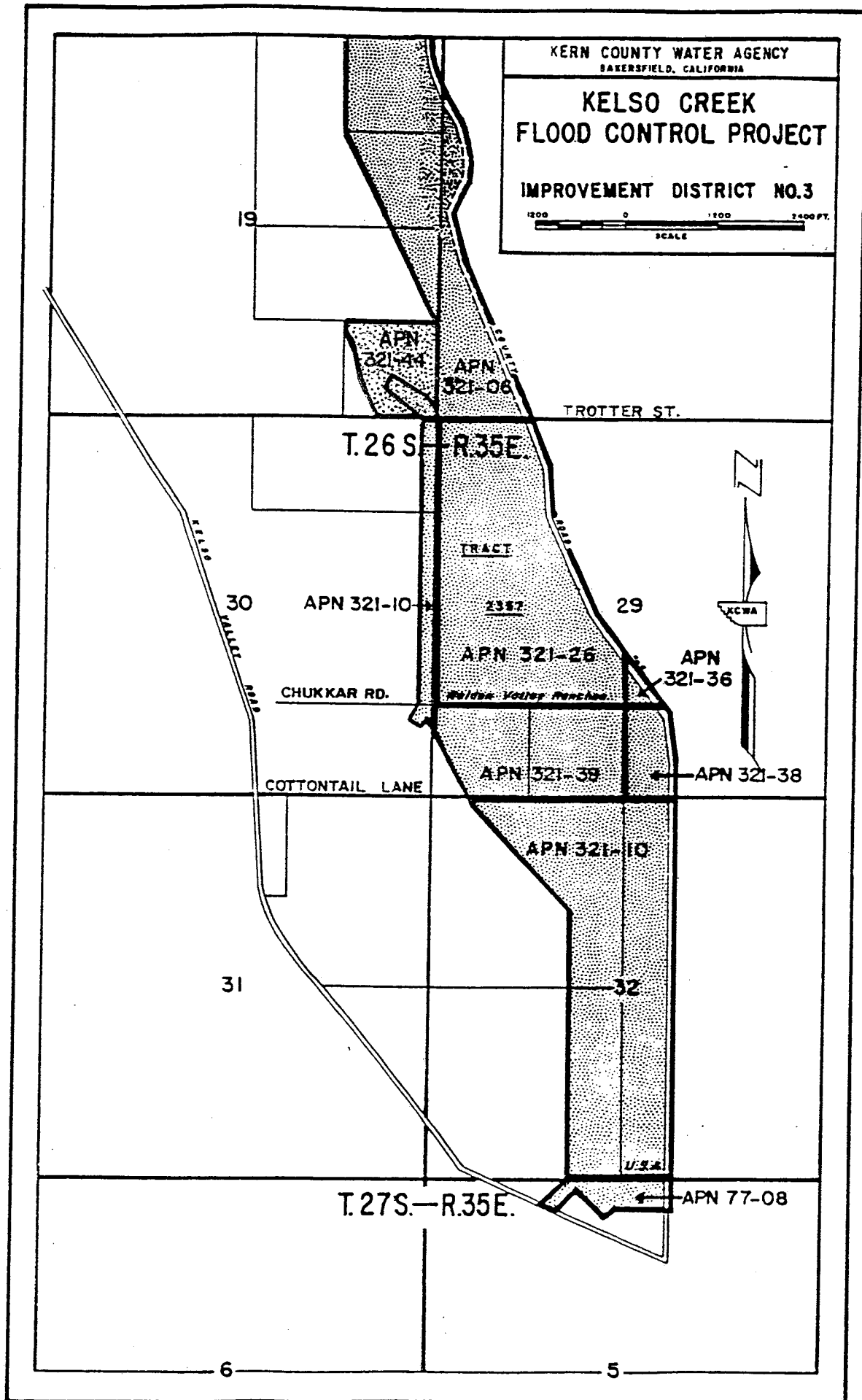
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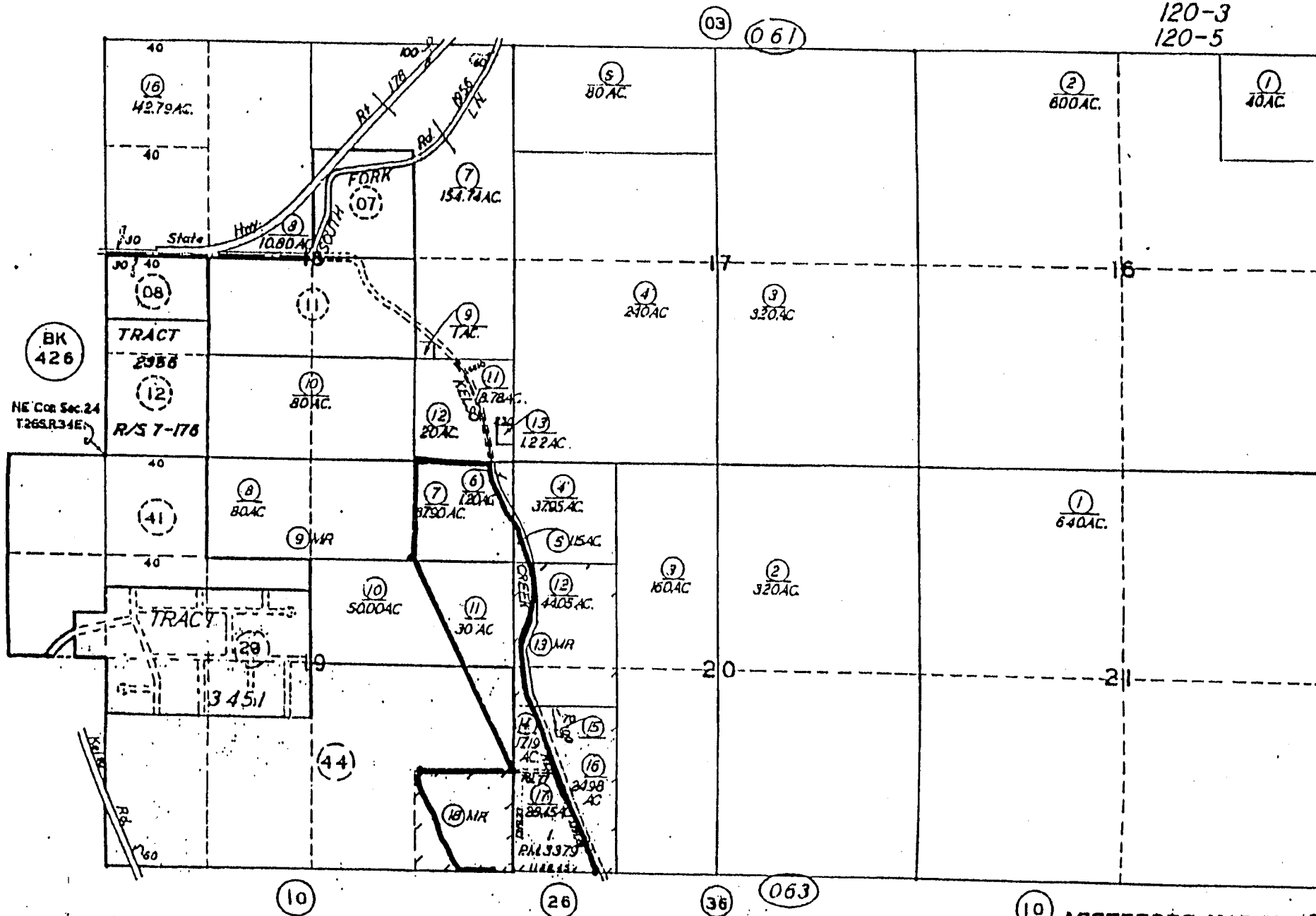
JOHN D. DOE *=OWNER CHANGE JUNE 2001-MAY 2002

PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT				
APN	OWNER	AREA (acres)	EQUALIZED ASSESSED VALUE	2002-2003 ID3 ASSESSMENT
321-390-03-00-3	CORRALES P F & NOLAN NATALIE	0.00	16,831	20
321-390-04-00-6	FRANKLIN LIVING TR	2.52	46,468	54
321-390-05-00-9	BELCHER JAMES CARL & JANE C	2.52	18,850	22
321-390-07-00-5	PODNAR THOMAS E TRUST	0.00	36,500	42
321-390-08-00-8	THOMEY STEPHEN J & MARY LOUISE	0.00	11,041	13
321-390-10-00-3	MILLER CAROL ANN	2.52	19,552	23
321-390-14-00-5	BABASHOFF WILLIAM & JOAN	0.00	22,478	26
321-390-15-00-8	CRAWFORD GENE A & CHARLENE	0.00	11,546	13
321-390-16-00-1	MOON EUNICE ADEL	2.52	15,300	18
321-390-17-00-4	PETERSON CRAIG & SANDY L	2.50	74,906	87
321-390-18-00-7	BULLOCK VICKI E ET AL	2.52	62,025	72
321-390-19-00-0	BEHM TIM L & LISA M	1.69	51,770	60
321-390-20-00-2	ATWELL JAMES A & KAREN	1.26	5,306	6
321-390-22-00-8	MC BRIDE WAYNE L & JUDITH M	1.35	52,000	60
321-390-23-00-1	BURLESON BILL	2.50	10,550	12
321-390-24-00-4	KILLMAN HUGH M & BARBARA B	2.50	53,765	62
321-390-25-00-7	WILLIAMS EDGAR L JR & NITA I	2.52	38,271	44
321-390-26-00-0	HUDNALL ETHEL H	2.52	23,306	27
321-390-27-00-3	MELANSON MARY E	2.52	12,500	15
321-390-28-00-6	HAYDEN JOAN A TR	2.52	12,600	15
321-390-29-00-9	JOHNSON DONALD D & PENNAY L	2.46	24,250	28
321-390-30-00-1	KELSO MUTUAL WTR CO	0.00	0	0
321-390-31-00-4	ROBERTSON JOSEPH O & JERI A	2.52	48,490	56
321-390-32-00-7	NICHOLSON TRUST	2.52	41,342	48
321-390-33-00-0	MARTIN DANIEL D	2.52	6,410	7
321-390-35-00-6	DAVIS BRENDA GAYLE	2.52	39,354	46
321-390-36-00-9	STEINHOFF PERRY A & DEANNA C	2.15	88,857	103
321-390-40-00-0	ANZALDO RAMON & ENEDINA MOTA	1.52	29,500	34
321-390-41-00-3	ROGERS STEVE & DONNA MAE	1.00	13,250	15
321-390-43-02-7	PETO ILONA	0.00	501	0
321-390-44-02-0	JOHNSON ROBERT RAY & JULIE D	0.00	13,795	16
321-390-45-00-5	CAMPBELL DENIS E & JILL M	1.26	55,424	64
321-390-46-00-8	THOMEY GERALD P & BETTE J	1.26	15,000	17
321-390-47-00-1	BABASHOFF WILLIAM & JOAN E	1.26	15,950	19
321-390-48-00-4	SHORES MARSHA	1.26	80,900	94
321-390-49-00-7	JIMENEZ RICARDO & MARIANA	2.52	14,280	17
321-390-50-00-9	MILLER CARLA D	1.23	48,500	56
321-390-51-00-2	DANIEL RAY C & HEIDI R	1.29	21,250	25
321-420-01-00-5	OVERHOLT EDWARD H & DARLINE R	0.00	29,247	34
321-440-17-00-8	VEGA FAMILY TRUST	9.93	11,135	13
321-440-19-00-4	BABB EDDIE C	3.64	248	0
GRAND TOTAL:			\$4,933,397	\$5,725
ID3 ASSESSMENT RATE:			0.001162	
Data Sources:	May 2002 Kern County Assessors Rolls			
	1988 Equalized Market Valuation prepared by Alliance Appraisal			
	May 2002 Kern County Recorders Office			
	May 2002 Win2Data			
Notes:	All assessments rounded to nearest dollar			

BOLD

JOHN D. DOE *=OWNER CHANGE JUNE 2001-MAY 2002



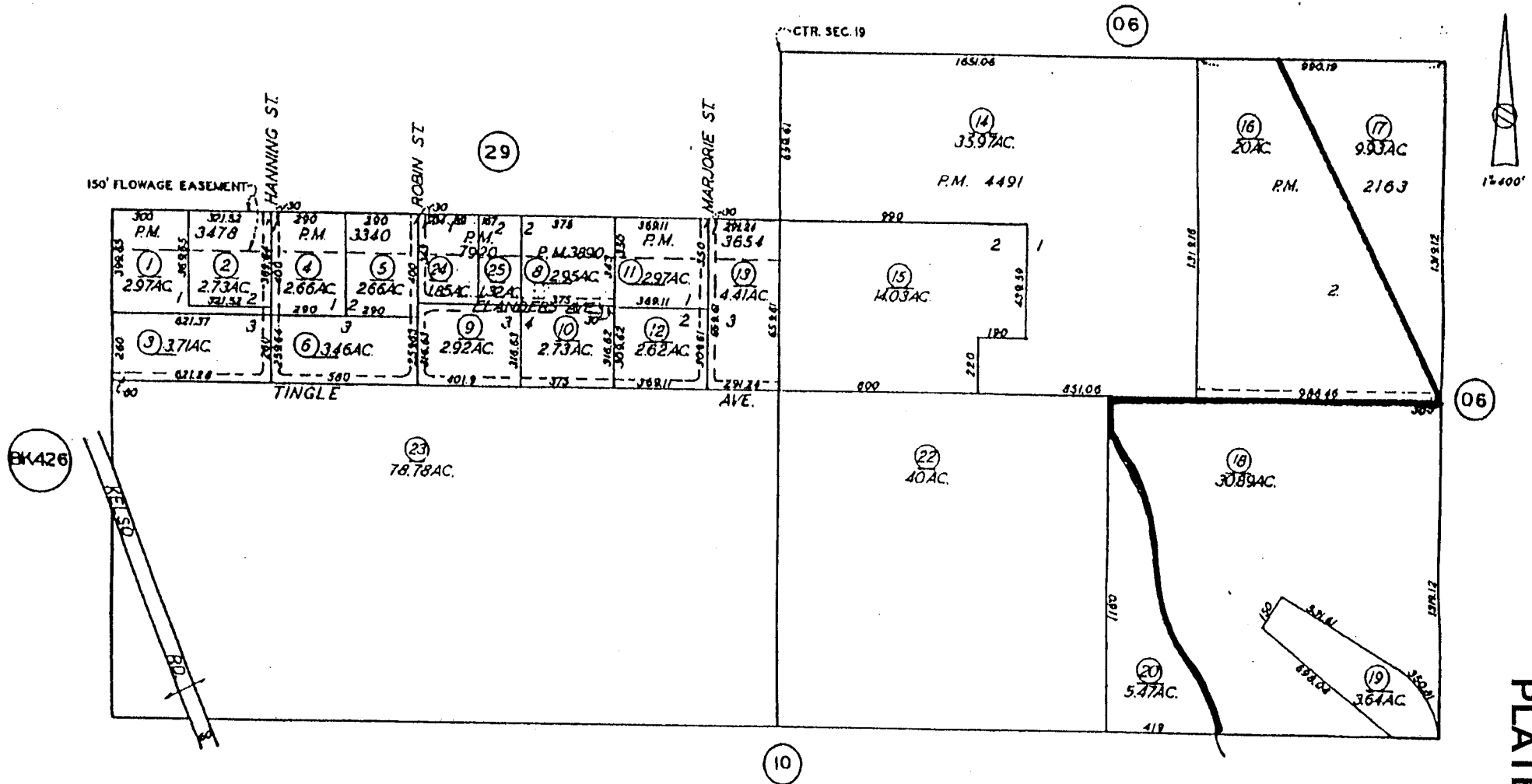


321-44

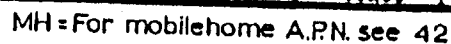
PTN. S1/2 OF SEC. 19 T.26S. R.35E.

SCHOOL DIST. 120-3
120-5

321-44



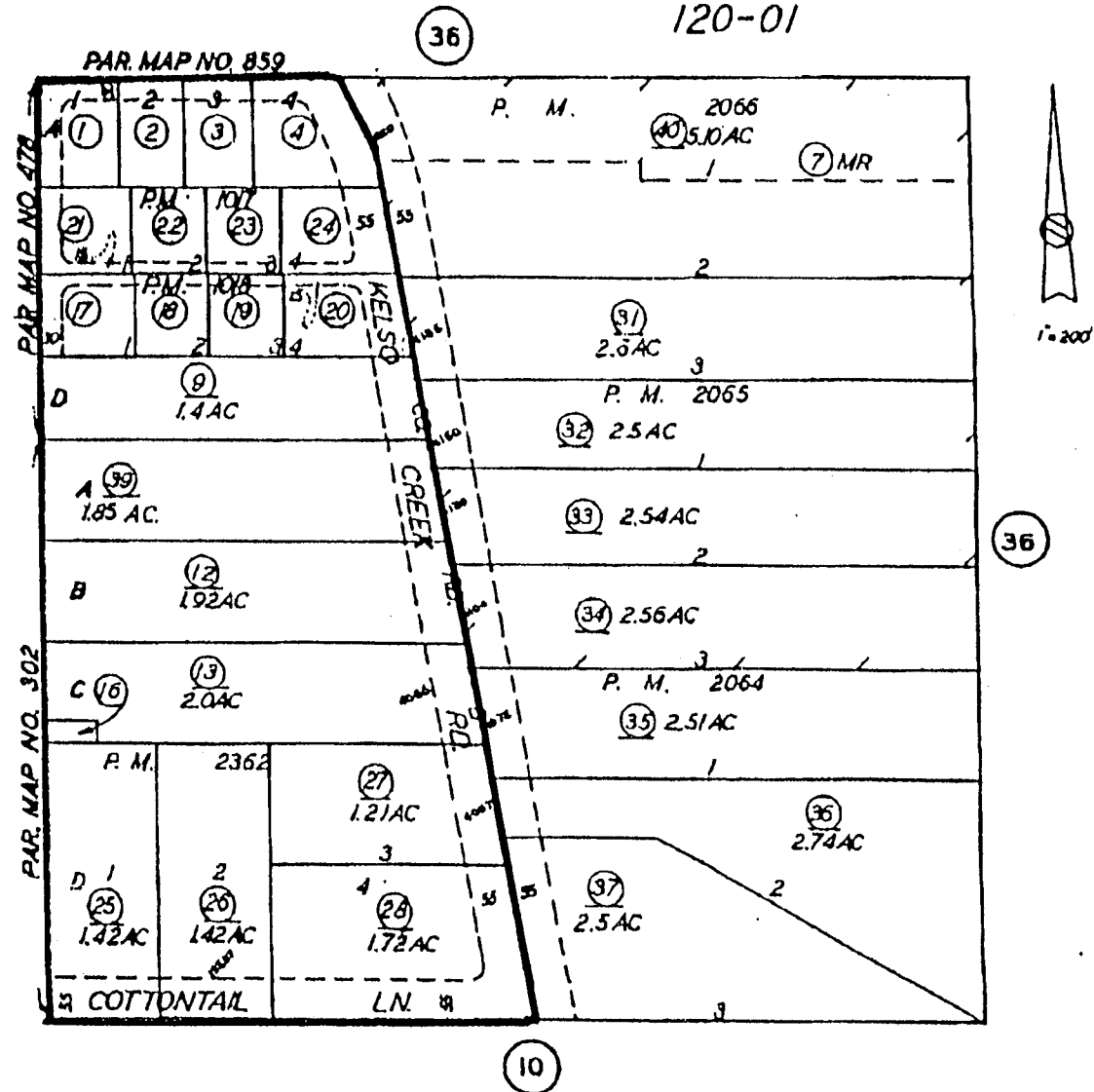




Filed: Aug. 2, 1960

ASSESSORS MAP NO. 321-26
COUNTY OF KERN

321-38



ASSESSORS MAP NO. 321-38

32-39

SI/2 OF SW1/4 OF SEC. 29 T.26S. R.35E.

120-01
SCHOOL DIST. 120-04

32-39

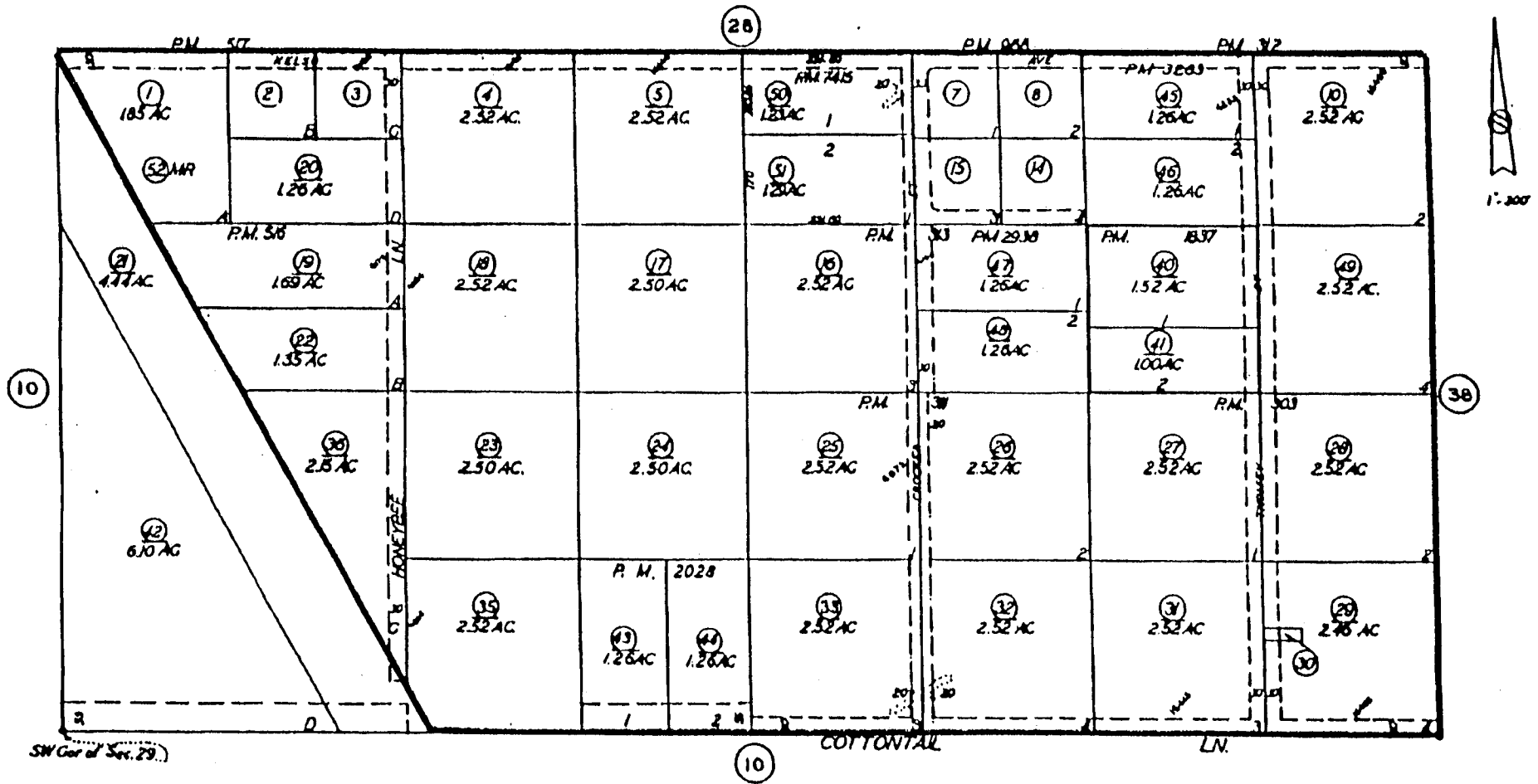
ASSESSORS MAP NO. 32-39.....
COUNTY OF KERN

PLATE III - 6

44

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321-10



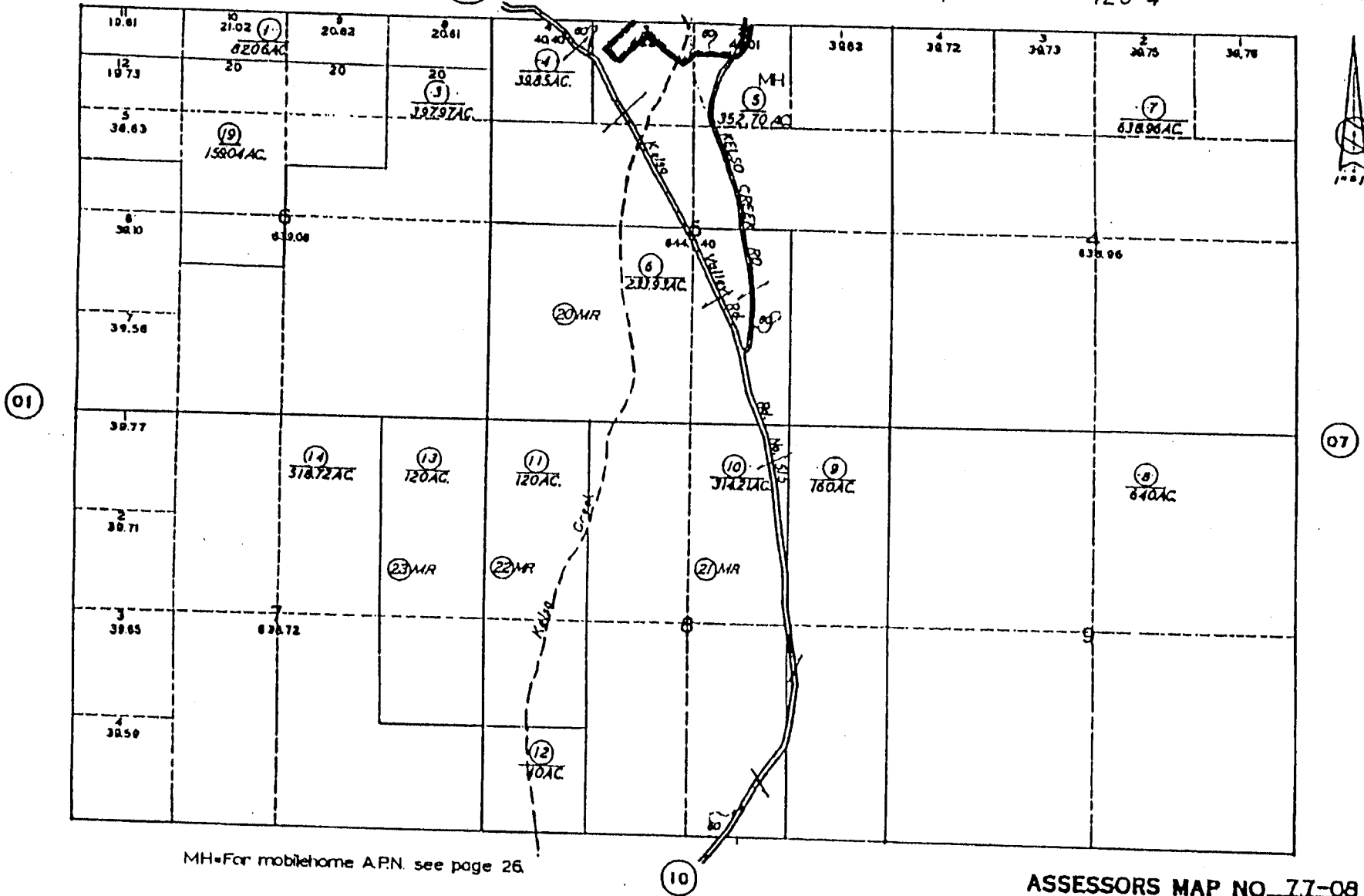
77-08

BK321

T.27 S. R. 35 E.

SCHOOL DIST. 120-1
120-4

77-08



MH=For mobilehome A.P.N. see page 26.

ASSESSORS MAP NO. 77-08
COUNTY OF KERN

PLATE III - 8